

Business Education Forum

DECEMBER 1949

VOL. IV NO. 3

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Bookkeeping and Accounting

- FLOOD
- FLOWERS
- LEAN
- MALSBARY
- MAYER
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PRACTICAL BOOKKEEPING

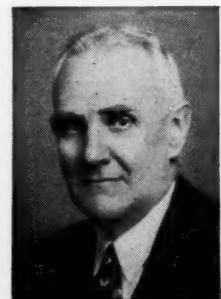
... a vocational
one-year course

By Freeman, Goodfellow, and Hanna



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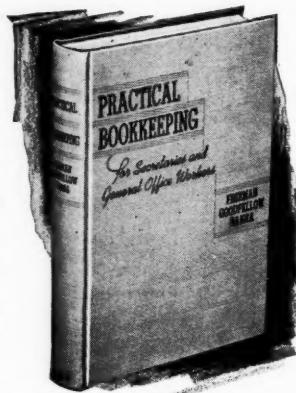
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- III Writes a Check
- IV Compares with the Bank
- V Makes a Record in the Cashbook
- VI Pays Small Bills
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1. Things to Remember—the chapter summary.
2. Typing Tips—valuable hints on typing routine memorandums, forms, and so on.
3. What Would You Do?—practical problems on business ethics and business problems.
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Headquarters Notes
December, 1949

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The spirit of Christmas and the New Year causes us to think of our U.B.E.A. friends, both old and new, whose loyalty make it possible for the Association to begin 1950 with a commendable record.

Whatever success the Association may claim is due largely to those persons who are giving so unselfishly of their time for the promotion of better business education - Forum and Quarterly editors; state chairmen and committee members; F.B.L.A. sponsors, both state and local; members of our U.B.E.A. National Council; delegates to the Representative Assembly; N.E.A. staff members; officers of U.B.E.A. divisions, affiliated and cooperating associations; and other members. Your long hours of work and the added responsibility of professional activities are recognized and fully appreciated.

Six thousand business teachers as members of U.B.E.A. and nineteen thousand business teachers in N.E.A. still represent a small percentage of our co-workers who enjoy the privilege and satisfaction of belonging to their national professional associations. With the approach of the New Year, let us therefore renew our interests in the profession and in better business education.

And so to you, friends and members of the U.B.E.A. Family, we extend Christmas greetings. May the New Year bring you fortune and abiding good cheer.

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The United Business Education Association is the amalgamation of the Department of Business Education of the National Education Association and the National Council for Business Education. The Department of Business Education was founded July 12, 1892 and the National Council in 1933. The merger of the two organizations took place in Buffalo, New York, on July 1, 1946.

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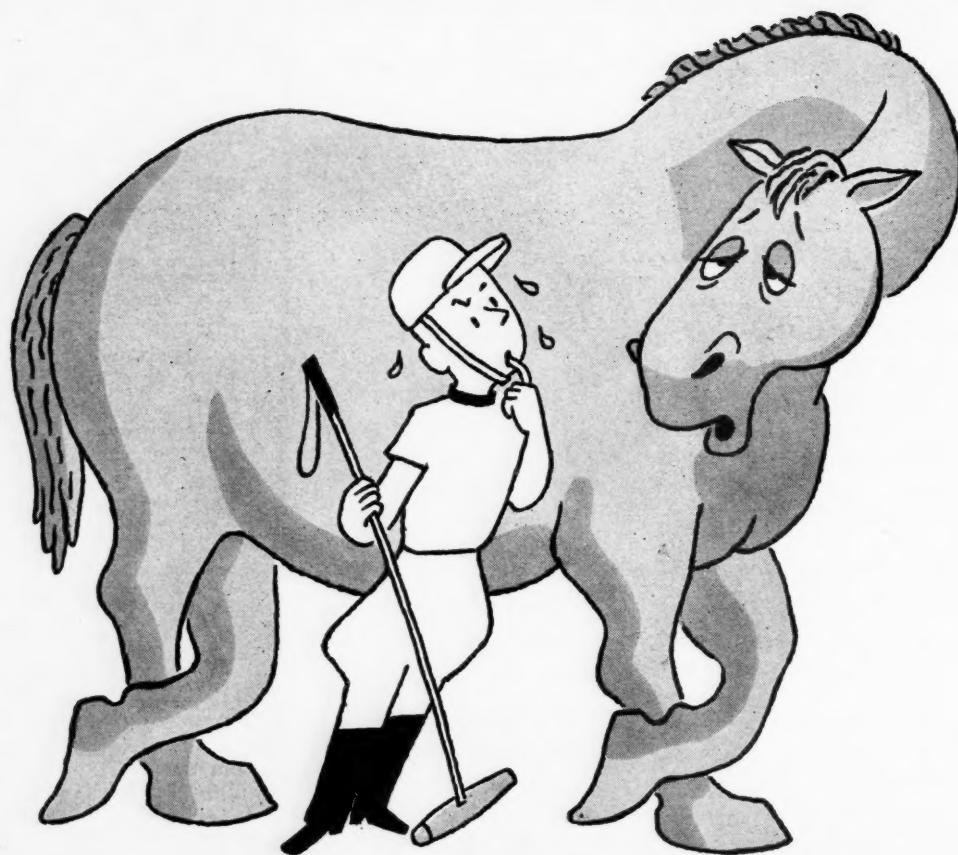
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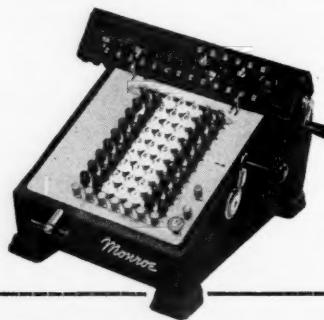
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Editorial Statement

The theme of the feature section of this issue of the FORUM, "Improvement of Achievement in Bookkeeping and Accounting," has many important implications for the bookkeeping and accounting teacher. Perhaps the most important of these is that knowledge of achievement on the part of the student provides one of the most powerful incentives to learning that can be found. This very real incentive leads the pupil to ever greater achievement and thus to additional incentive to achieve even more—a continuing process leading to ultimate success.

The improvement of the conditions of learning in bookkeeping and accounting, thus making for increased achievement, is dependent upon several factors, only some of which can be modified to any great extent by the individual teacher. There is little question that a better job of teaching can be done, for example, if bookkeeping students were more carefully selected on the basis of their general ability, aptitudes, and interests. The chief difficulty here lies in the impossibility of measuring these potentialities with any degree of accuracy. The best guide available at present is essentially general ability as measured by mental tests and past academic records of achievement. As a result, the student who will do well in bookkeeping is also the student who will do well in science, language, history, or in some other area of learning. It is true that interest may be determined in a general sort of way by the use of one of the interest inventories or by a wise counselor who has been able to spend the necessary amount of time in conference with the student. As new vistas of opportunity are opened to the young student, however, interests do change, and marked achievement in a certain field may do much to accent the interest in that field. Often the most that the teacher of bookkeeping and accounting can do is to acquaint guidance officials and students with the job opportunities, the prerequisites, remuneration to be expected, and other data concerning the possibilities in the business areas where knowledge of bookkeeping and accounting is important so that students can make wiser vocational choices.

Another means by which the teaching may be improved is through further clarification of the objectives of instruction in the subject. It is not enough to believe that bookkeeping is being taught for a vocational or a non-vocational purpose. If the objective is vocational, the question arises as to whether the emphasis

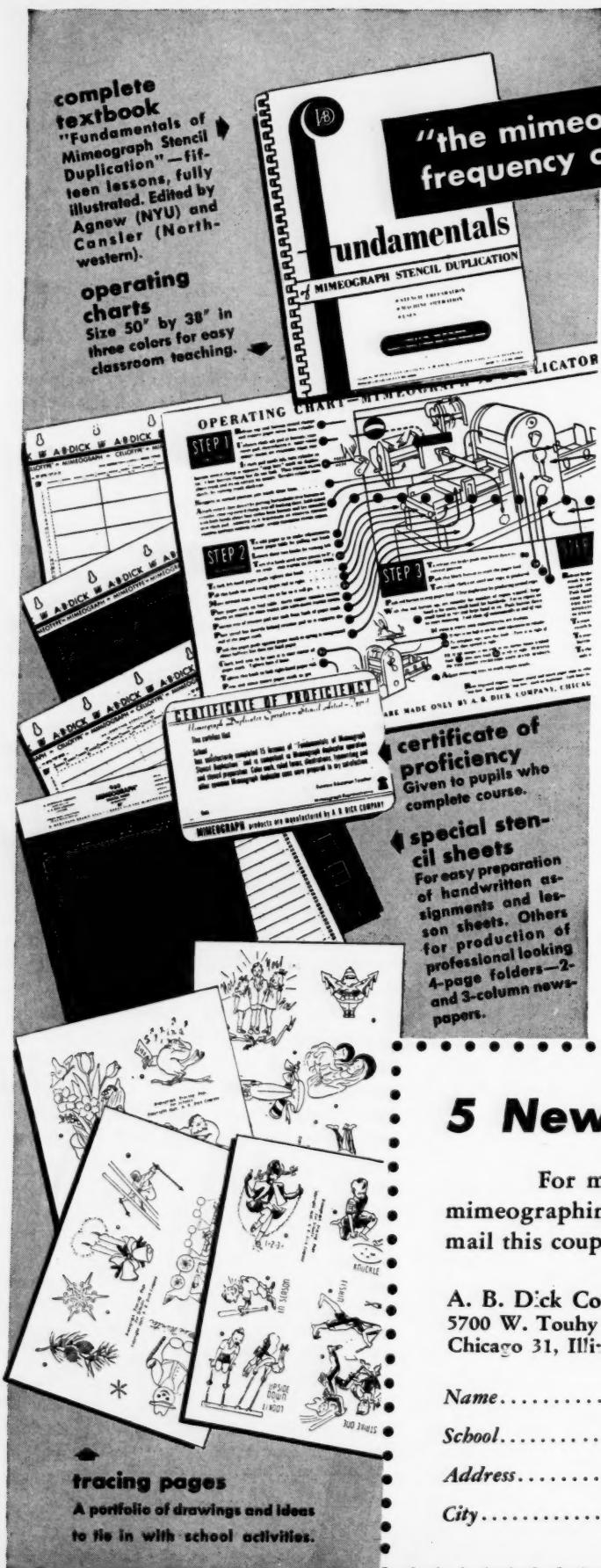
shall be on the technical and specific skills needed by certain types of bookkeepers and accountants or on the basic understandings which are desirable for all beginning office workers. If the course is considered to be non-vocational, it may be even more difficult to decide upon the specific objectives to be accomplished. Nevertheless, each teacher should be sure he knows the particular purposes of his instruction. Without this knowledge, any improvement in teaching would be largely a matter of chance.

Once the objectives have been clarified, the determination of the topics to be included in the course of study becomes a relatively easy matter if the topics are chosen in the light of the objectives. Too many times, however, the textbook, written with other objectives in mind, becomes the course of study. Too often, students are taught as though they were to handle the complicated entries of a corporation, often made only by auditors, when, in reality, if they are to keep bookkeeping records at all, they will be doing it for some of the small businesses which abound in every community.

Improvement of instruction can also be attained by improving the materials and techniques used in teaching. Although there have been several valuable audio-visual aids developed and placed on the market, there are many obstacles to making full use of these materials, not the least of which is the cost. The time and trouble involved in acquiring these aids at the time desired has been another major obstacle to their general use. Perhaps the most useful visual aids employed by teachers are those developed through their own efforts. Unique blackboard presentations, charts drawn on bristol board, and even film strips or slides can be produced by teachers at small cost. And once they have gone to the trouble of carefully working out such aids, the teachers are in a position to use them more effectively than if they had acquired ready-made materials.

In no sense does the use of the theme, "Improvement of Achievement in Bookkeeping and Accounting," imply that teachers are not doing a splendid job of teaching at the present time. Usually it is the teacher who is already doing a fine job who is most anxious to discover means by which an even better job can be done. On the basis of this belief, we are confident that the feature articles in this issue of the FORUM, written by authors who are teaching in eight different states of the union, will be well received.

MILTON C. OLSON, *Issue Editor*



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THE Forum

Saber-tooth Bookkeeping and Accounting

Students should be taught to do better the things they will do when entering the business world.

By HAZEL A. FLOOD
State Teachers College
Mankato, Minnesota

Every secondary school teacher should read *Saber-tooth Curriculum*, written by H. R. Benjamin and then examine the content of his own subject with a very critical attitude. This thought-provoking little book questions the value of subjects emphasizing the art and science of outwitting the saber-tooth creature long after the species is extinct. In bookkeeping, for example, some teachers are still spending a great amount of time teaching students skills which are out-dated in the modern office and which they probably will never have occasion to use. Since the students are being trained in a vocational subject, it is even more important that antiquated material be eliminated, that skills used in modern offices be developed, that new materials indicated by business practices be included, and that trends in the labor market be studied. Failure to recognize the needs of business in specific communities handicaps the students in those communities when they get their first jobs.

Competition Is Keen

At the present time, some employment offices and office managers report an over-supply of bookkeepers and accountants. This over-supply is due partially to the influx into business of a large number of veterans who enrolled in business administration colleges and are now being graduated. High school students of today are facing stiff competition in the labor market. Many offices give preference to the more mature college graduate who has the advantage of two to four additional years of specialized training. This is especially true in the larger cities and in larger offices. The workers with only a high school background either have rather simple clerical duties in large corporations or take care of a comparatively simple set of books in the small retail or professional offices. Many of them may find only personal-use values in the course.

Surveys reported in the BALANCE SHEET, November, 1946, and September, 1947, indicate that both accounting and business education groups are agreed that students should be taught to do better the things they will do when they enter the business world. It is rather presumptuous to continue to attempt to train high school

students as accountants, emphasizing the many minutiae of accounting and even some auditing. Office managers are not going to hire immature high school graduates to handle the complex phases of accounting in a large business. While it is necessary for students to have a basic understanding of big business and how it operates in the economic system, it would be difficult to justify giving them more than a general overview. The emphasis must be placed on the skills they will actually use.

Desirable Outcomes

Employers are almost unanimously agreed on the qualities and skills which they consider essential for bookkeeping positions and which they would like young employees to have. These desiderata include neat and accurate work, aptitude for figures, training in the use of the adding and calculating machines, knowledge of common business papers, and a general knowledge of the double-entry system and the bookkeeping cycle. The major problem, then, is to give students sufficient repetitive practice in activities which will develop these qualifications.

From the very first day, every student should be made aware of the importance of neat, careful work. Careless penmanship, sloppy dog-eared papers should never be accepted—even for the lowest passing grade. Business will not accept this kind of work. Why should teachers? Ink is desirable in most cases in classroom work so that the student can become accustomed to making neat entries in ink. The use of ink also encourages accurate work since corrections are not made quite so easily. This is not completely realistic since actual business practice does not require ink for all work; but ink or typewritten work is required often enough to justify their use in the classroom.

In emphasizing accuracy, it is important to build the desire for accurate work as well as to develop work habits that will result in accuracy. Quantity has little value in an office if someone must check everything the employee does. Accuracy in invoices, statements, purchase orders, and payments creates respect for and confidence in the business. The business man cannot afford to tolerate

"Blackboard illustrations are important visual aids."

errors. Students should know how to handle figures accurately and to check their own work effectively. Double penalty for such errors as posting incorrect amounts may help to make the student conscious of the need for accuracy insofar as his grade is concerned; but he must also become aware of how those same errors would affect the business.

Selection of Students

Although there may be no way to prohibit any student's taking bookkeeping, certainly those students who do not like to work with figures, whose previous school records show low mathematical ability, whose aptitude tests in fundamental arithmetical operations are low, should be discouraged from taking a vocational bookkeeping course. This does not mean that a low grade in algebra or abstract geometry indicates almost certain failure in bookkeeping. Rather, whenever possible, refer to grades in business arithmetic or diagnostic tests in fundamental operations in arithmetic. With improved guidance techniques, it will be possible to encourage students with low aptitude for bookkeeping to enter some other vocation with a greater degree of confidence.

Use of Machines

Few small high schools are equipped with office machines for use in the bookkeeping and accounting room. While the cost of office machines is comparatively high, it is possible with proper scheduling and department layout to have the machines used almost constantly throughout the day. Administrators should be urged to include the essential equipment in their budgets just as equipment is included for the efficient operation of the home economics department. Fortunately, in many small towns, local businessmen are willing to permit business education teachers to use whatever machines are available for demonstration or even permit students to practice on these machines in their stores or offices.

The Use of Business Papers

Most positions in bookkeeping are open at the initial work level of preparing and checking business papers. The common practice in the classroom is to give the student sets of written transactions for recording. After months of practice at this type of recording, he is thrown into an office situation in which his principal duties consist of checking extensions and totals on invoices, checking statements against invoices, preparing vouchers for the payment of bills, checking and entering sales slips on ledger cards and preparing statements. There is little wonder that he complains that his actual experience is nothing like the bookkeeping he learned in school.

The use of business papers in school makes teaching more realistic and gives the student essential understanding of the general types in use. Business men complain

that students cannot or do not recognize the difference between a purchase order and an invoice. They will not get this understanding merely by reading about it in a textbook. Textbooks have been prepared with the idea of giving the teacher an organized approach to problems in bookkeeping. They are not intended to be used as in a reading content subject. The text must be adapted to the classes and supplemented to fit into a more realistic training of the students. They should have quantities of practice in handling business papers.

One phase of bookkeeping and accounting frequently neglected in instruction is the preparation of payroll forms with deductions for social security, income tax, and company deductions for potential benefits. Individual payroll cards, as well as withholding receipts, and the use of the withholding table in filing income tax returns must be included in the work. From the very first, entries in the sales journal should be made directly from previously prepared sales invoices, cash receipts from prepared checks and cash register slips, bank deposit slips from the checks, and purchases journal from purchase invoices. While these papers are not always available, they can be prepared easily on a duplicating machine. Samples of business forms in use in the community can be collected by the students or placed on the bulletin board by the teacher. Blackboard illustrations are imperative as visual aids and are far more effective than reading assignments alone. One of the principal objectives must be a thorough understanding of the basic problem in the bookkeeping processes. This objective cannot be attained merely by textbook assignments.

Teaching the Meaning of Debit and Credit

Another criticism being laid at the door of bookkeeping teachers is that students do not understand the difference between a debit and a credit. The business man is interested primarily in his assets and how each transaction will affect those assets. The approach to the terms, debit and credit, should be based on their relationship to the assets of the business. The approach in use in some schools introduces bookkeeping to the student by a discussion of debit and credit. The student memorizes, "debit what comes in; credit what goes out," and "debit is on the left side; credit, on the right." And from that type of memory work he goes another step and memorizes his accounts—sales is a credit account; purchases, debit; expense, debit and so on, ad infinitum, without knowing why. As long as the transaction is similar to those he finds illustrated in his textbook, or with which he has had practice, he manages to make correct entries. As soon as he is faced with a new kind of account, he has no way of analyzing it and becomes confused. It is essential that students understand the real difference between the terms debit and credit so that they will not depend upon

"Bookkeeping and accounting instruction must be made realistic."

mnemonic devices. They will not gain this understanding without knowing how to analyze the problem in terms of what assets are affected and what is happening to them. The difficulty often experienced by students in posting expense accounts, for example, stems from this inability to analyze the transaction in terms of the asset involved. Nearly every transaction can be quickly and easily analyzed by answering the following questions: (1) What asset is affected? and, (2) Is the asset increased or decreased?

Then the simple rule of "Debit the asset if it is increased, credit the asset if it is decreased," will give a clearer insight into the entire double-entry system.

The Bookkeeping Cycle

In large businesses, the bookkeeping work is very specialized. The few students who secure employment in these offices perform only a small segment of the total bookkeeping cycle. Even in smaller establishments where fewer office workers are employed, an auditor or accountant is frequently employed to come in at the end of the fiscal period to close the books, prepare the statements, and make the income tax report. In some few small businesses, however, the beginning bookkeeper will be expected to do all the bookkeeping work involved in the business. These small businesses often have a columnar cash journal, a general ledger, a card or individual ledger files for accounts receivable and accounts payable,

and a card payroll file. The transactions are comparatively simple and the duties of the bookkeeper fall into a simple pattern. The slack period comes at the middle of the month when there is little work other than recording purchases and sales; the busy period comes at the close of the month when sales slips must be checked and statements prepared and mailed and when most of the bills must be checked against purchase invoices, vouchers prepared, and checks mailed. At any time, the bookkeeper may be asked to prepare statements although ordinarily these are prepared at the close of the fiscal period. Students gain a better insight into office procedure if the bookkeeping cycle is presented in that manner and is repeated many times. Many successful teachers introduce new accounts in each cycle. One practice set is not sufficient. The sets may be relatively short and the transactions may be quite simple, but complete practice sets should be used many times throughout the learning period if the students are expected to handle the entire cycle efficiently.

Bookkeeping and accounting instruction must be made realistic. The principles of bookkeeping should be learned deductively by analysis of actual procedures followed by textbook assignments rather than through an artificial question-answer textbook assignment approach. Emphasis must be placed on practical application and development of bookkeeping and accounting skills indicated by the needs of the community.

Individualizing Accounting Instruction

The course should be adapted to the needs of the students rather than regimenting the students to meet the requirements of the course.

By KENNETH LEAN
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Most teachers are familiar with the "lecture and laboratory" type of instruction used by many schools, colleges, and universities in the teaching of accounting. In this type of presentation, the emphasis is upon group instruction. The members of the class start the work the first day of the semester, and throughout the semester the class works as a group. Everyone in the class is expected to listen to the same lecture, work the same problems, and take the same examination on the same date. In many cases no particular effort is made to determine the past experience, in business or school, of the individual members of the class, and likewise, no attempt is made to learn the future ambitions or objectives of the students in the class. All too often, the instructor walks into the class after the students are seated, gives a lecture on a

certain phase of accounting, frequently not bothering to relate this lecture to work previously covered, and leaves the room ahead of the students, not to be seen by the students until the class meets the following day, because to him his duties at his downtown office are of more importance than are the students in his class.

This manner of instruction is suitable to students with above-average mental ability, who are training for the top jobs in the fields of accounting and business administration. However, there are many persons interested in gaining a knowledge of accounting who will spend most of their lives working as accounting clerks or as junior accountants; also, there are many who desire a knowledge of accounting in order to keep their own business or personal records. These people, in many instances,

"Weakness disclosed by diagnostic tests should form the basis for remedial work."

are not able to maintain the required pace in a "lecture and laboratory" style of instruction, so it is obvious that there is a definite need for an accounting course designed especially to meet the needs of this group.

Remedial Work Important

A person who desires to register in the accounting department of the school is sent to the guidance counselor for the business education department. Through carefully planned interrogation, the counselor elicits information regarding the prospective student's educational background and work experience, and ascertains the objective that motivated the person to register for an accounting course.

Students are encouraged to take aptitude and interest tests to determine whether they have the necessary characteristics to make a success in the field they have chosen. After being enlightened about the services offered by the excellent testing bureau, prospective students frequently manifest a desire to take a battery of tests in order to satisfy themselves that the field or area they have chosen to work in represents activities for which they are best suited.

If the tests show that the student has ability in the field of accounting, but is weak in arithmetic, he is assigned to a remedial arithmetic class where he is given a diagnostic test to determine exactly where his deficiency in mathematics lies. His remedial work is based entirely upon the weaknesses that were disclosed by the diagnostic test, and no student is required to stay in the remedial class any longer than is necessary for him to make up the deficiencies that were discovered in the test, but before the student is permitted to leave the remedial arithmetic class, he must satisfactorily pass a final examination.

If the prospective student gives evidence of not being familiar with the common business terms, he is required to complete a course in business forms prior to being enrolled in an accounting class.

Students Work as Individuals

The majority of students satisfactorily meet the requirements of the accounting department and are admitted to an accounting class immediately upon their enrollment in school. Those who are required to take remedial work enter accounting classes at the completion of the remedial work. This constant influx of students makes it almost impossible for the instructor to carry on lecture work except at the beginning of a semester. During the first few weeks of school it is possible to do some "lock-step" exercises. In "lock-step" exercises, the instructor actually works out every step of the problem right along with the students, explaining every detail as the work progresses. The first such exercise consists of journalizing, posting, footing the accounts, and prepar-

ing a trial balance. Other excellent problems that can be used in "lock-step" have to do with the cashbook, the cash journal, worksheet, profit and loss statement, balance sheet, and adjusting and closing entries.

The first part of the Accounting I course consists of a workbook with problems involving all the steps in the accounting cycle. When the student has completed the workbook, he and the teacher have a consultation in which they discuss the choice of a practice set for the student. All students who are majoring in accounting are required to work two practice sets in the Accounting I course—one set on the cash basis and the other on the accrual basis. In the case of students for whom Accounting I is a terminal course, the practice set or sets to be worked are assigned according to the objectives the students have in mind. That is, if a student intends to make Accounting I his terminal course in accounting and will then take over the operation of a grocery store, he works a practice set that includes the merchandising accounts. A stenographic major preparing for a job in a doctor's or lawyer's office is not expected to work a set emphasizing merchandising accounts, but, instead, prepares a set which is especially designed to meet the needs in that type of office. It is very gratifying to have a student return and say, "I received the right accounting training I needed for my job. Now I want to take more accounting to prepare for an advancement."

Authors are constantly developing new and better practice sets to cover the diversified fields of activities. Accounting instructors should be aware of the great amount of material available in order to be of greatest service to students. It is very difficult to justify assigning of identical practice sets to all students, although from the teacher's point of view it is much more simple.

While teaching accounting by the "individual instruction method" may not be feasible in all schools, there are many advantages to be found in this method. Here are a few:

1. Each student is treated as an individual, not as an inconsequential member of a group.
2. Provision is made for the differences in the abilities of the students.
3. The student who does not have time to do homework, due to his regular job or family obligations, is not penalized.
4. The instructor can become better acquainted with each student and can learn of previous training, present situation, and future objectives.
5. The course is adapted to the needs of the students rather than regimenting the students to meet the requirements of the course.
6. The instructor is motivated by a feeling of satisfaction because he knows that he is teaching a course that is alive and vital to the students.

"Elimination of confusing issues will give the beginning pupil a better understanding."

Simplify Beginning Bookkeeping and Accounting

Why should methods be used in teaching which are confusing when it is easy to eliminate these minor blocks to learning?

By ALFRED W. FLOWERS
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When the beginning bookkeeping and accounting student is introduced to the many aspects of bookkeeping, he should be helped as much as possible. Many of the confusing elements, such as the language difficulty and certain compound entries, should be postponed until later. This would result in a definite "simple-to-complex" pattern, with the beginning term of bookkeeping as the simple part of the pattern. It is true that one of the psychological principles for building skill is variation in drill, but this principle can be adhered to with much better success after some mastery of bookkeeping is acquired by the students.

The language used in the textbooks is one item confusing to the beginner. The use of some words which are not in the vocabularies of these students, as well as the arrangement of words in statements, tends to block the learning process. An example of a word which immediately causes many students to stop thinking and not even attempt to understand the statement or transaction is the word "sundry." As soon as this word "pops up" in a transaction, the student says he cannot make the entry because he does not know what "sundry sales" or "sundry purchases" are. Another example is "terms cash" which tends to make the student think that cash is received at the time of the transaction. More care in composing the textbook and other classroom material can eliminate this trouble to the beginning bookkeeping student.

The usual transactions may be stated as follows:
April 2—*Bought* or purchased merchandise from B. Clark & Company for cash, \$250.00.
April 8—*Sold* merchandise to E. Lamb for cash, \$275.00.
These statements can be understood by the students and recognition is gained through such key words as those italicized. However, transactions such as the following are sometimes confusing:
April 14—S. Smith *sold* us a typewriter for cash, \$65.00.
April 15—J. Jones *purchased* from us for cash, goods amounting to \$75.00.

The students quickly pick out the key words as italicized and their first impression is that the first transaction is a sale, while the second transaction is a purchase. Part of the difficulty in this case is probably due to careless and hasty reading. Nevertheless, statements in be-

ginning bookkeeping should be consistently the same to eliminate unnecessary confusion and aid the beginning bookkeeping student to a quicker understanding of the subject since it will create a keener interest on the part of the student. The amount of interest the student maintains when being introduced to any subject has a direct bearing on how successful he will be in mastering this subject.

Profit and Loss Account Difficulties

The profit and loss account is a second confusing item. It is sometimes taught as a temporary capital account, with constant drilling to the effect that increases in capital accounts are reflected on the credit side and decreases in capital accounts are reflected on the debit side of the account. Then it is pointed out that this capital account is used to show the net profit or loss for the bookkeeping period involved, with a net profit being shown as a credit balance and a net loss being shown as a debit balance. This is confusing as the word, profit, in the title of the account is written over the debit side of the account and the word, loss, is written over the credit side.

Some will contend that there is a definite psychological effect involved concerning the status of the business when the word *profit* is used first rather than the word *loss*. For the beginning bookkeeping student, however, who has little conception of the profit and loss aspect of a business at this point, this item can be simplified and a block to the learning process can be eliminated by reversing the order of these two words, thereby calling the account the Loss and Profit account. As the student progresses and grasps a more complete understanding of bookkeeping, this account can be called anything within reason and he will know how to handle it. Until that point is reached, let's help the beginning student to a better and quicker understanding through simplification.

Compound Entries

A third confusing item is compound entries and entries which leave out certain information. The confusion in a compound entry comes about because this type of entry is introduced too soon. Payment of an account with a note should be introduced early in the first term, but con-

"The profit and loss account is a confusing item to the pupil."

fusion results if payment of an account with a note and cash is introduced too soon. The use of notes in beginning bookkeeping should be in full settlement of accounts. An example of another confusing compound entry is this:

April 18—Sold W. Blakely goods for \$275.00, taking in payment a typewriter worth \$50.00 and his check for the balance.

Also found are entries such as these, which do not contain complete information and are therefore confusing:
April 20—Received a check from J. Cosgrave in full of account.
April 25—R. Ramore paid cash for note due today.

Many will contend that these are minor points and that this would result in making beginning bookkeeping ridiculously simple. Why should anything be used which is the least bit confusing when it is very easy to eliminate these minor blocks to learning? Must items in book-

keeping be continually kept difficult or should they be simplified as much as possible to help our new bookkeeping students? Are we truly attempting to aid students or are we just following a set pattern and collecting our pay at the usual time?

To get top results, it is necessary to work from the very simple angle at the beginning and as soon as the students have formed a solid foundation, they can "dig in" and cover the work with more understanding and speed. Elimination of confusing issues will give the beginning bookkeeping student a better understanding of basic bookkeeping entries, preparing him more adequately for further work in bookkeeping. What the beginning student needs most when starting in the bookkeeping field is *simple and sufficient* drill, not confusing and incomplete explanations and data.

Teaching Social Security Taxes in the Bookkeeping Class

There is much work to be done in interpreting social security to workers.

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The Social Security Act, passed in 1936 and put into operation in January, 1937, is only a 12-year-old youngster. Even so, it has grown speedily and now affects the lives of more than seventy millions of workers. Not only does it touch a majority of people, but it comes very close to their daily living. It is a big, cooperative plan involving employment and unemployment, retirement, wives, children and parents, and death. Teachers must accept the teaching responsibility when the lives of seventy million people are effected.

Teaching Objectives

Much of the responsibility for teaching about social security has fallen upon the teacher of bookkeeping and accounting. This bookkeeping teacher should have two distinct objectives in teaching social security subject matter. The first objective deals with the training of students so that they will be able to serve the employer in caring for the office work involving social security matters concerning old age, unemployment, and other aspects of the legislation. The second objective involves giving the student that information which will apply to his own personal needs as a worker and family member.

In the first situation, the student, after graduation, becomes a bookkeeper or secretary-bookkeeper in the business office, and will conduct the social security routine; making applications, filling in tax report forms, and recording the proper accounting entries. In the second situation, it is assumed that nearly all students will become employees themselves, and will need to be intelligent concerning how social security laws affect them personally.

Place in the Curriculum

Schools, generally, offer social security subject matter as a one-chapter (or part chapter) discussion in the beginning accounting course or as a separate course. Both the chapter and course presentations will usually be entitled, "Payroll Accounting," "Tax Accounting," or some similar title. The chapter presentation is necessarily skeletal in nature while the course presentation is an extended and detailed summary of social security laws, plus laws on income taxes, sales and property taxes, and other types of taxes.

Invariably, the single- or part-chapter matter analysis is annexed to the beginning course. Almost always, the beginning accounting course is heavily loaded with con-

"The bookkeeper must often be the social security expert for her firm."

tent, and as a result the student learns little concerning social security, except, perhaps, what to debit and credit, and that information soon slips away. These accounting entries usually result in memorizing temporarily a few rates, like 1 per cent, 2.7 per cent, and 3 per cent. These rates solve current needs in the practice set for debiting and crediting certain accounts. Surely, only a very meager learning contribution will go with the student to the business office, and almost no practical learning will be retained by the student to serve him as an employee, personally, in later life.

Many schools offer the study of social security as a separate course called, "Social Security," or "Payroll Accounting." Time is then given to develop this body of information in detail and to accomplish, more efficiently, the two objectives stated above. Several firms publish texts and accounting sets for this separate course. Generally, this seems to be particularly valuable for secretarial students. Especially is this true for the secretary in the small business who is most frequently called upon to care for the payroll data affecting her fellow employees. It is a valuable subject for others, as well, inasmuch as a majority of students will become workers on their own account, and whatever touches their workaday lives is pertinent study material.

What to Teach

What to teach about social security depends, to some extent, upon the two teaching objectives listed above, when and if these two objectives can be separated. The first objective mentioned deals with the future office worker who has a thorough social security training. This student who is to become a bookkeeper or secretary-bookkeeper must often be the social security expert, so to speak, for her business firm. She must care for collecting payroll data, making payroll reports and records, and should interpret the facts of old age and unemployment regulations to fellow employees, relatives, and whoever else learns that she might have this particular information. Employees could obtain any social security information from the proper government offices, of course, if they only knew where and from whom. The bookkeeper is often closer to, and more intimately associated with employees in the firm than are government offices and employees, however. There is much missionary work to be done in interpreting social security to workers, to widows, and to the unemployed. Government employees need and appreciate the invaluable assistance of these special, on-the-scene office, workers. This bookkeeper or secretary-bookkeeper must know the meaning of forms such as W1, W2, W3, W4, SS1a, SS1b, and 1040. She must know what forms to file and when, how to make records of accounting values, what procedure to follow in hiring, firing or retiring an employee, and the answers

to many, many other social security facts. She must know social security.

The second objective deals with the student who will become a social-security covered worker but will not be concerned with payroll data or purposely negotiating with the government concerning matters pertaining to social security, at least, not often. It will not matter materially that this worker does not remember the accounting entries to record payroll tax data. It may not matter that he does not remember the identifying numbers assigned to the government forms concerning old age, unemployment or income tax, but he should have heard of these numbers and should have seen the forms. He should understand how the unemployment tax is financed and used and how the state and nation cooperate in applying the unemployment law, and he should know the regulations concerning unemployment. Likewise, he should know how the old age law is financed and paid. He should know how his pay check and his employer's cash drawer are affected equally each pay day, how his retirement is computed, the forms he may need, and other data touching himself, family or relatives. And, aside from social security, he should have worked out a simple 1040 form for income tax.

How to Teach About Social Security

The teacher who has a separate course in social security is fortunate. He has a special opportunity to develop laws in detail and to apply the accounting routine in a practice set especially built around the social security routine. The appropriate special forms can be filled in with actual names and values. This should make for effective teaching because the student is actually experiencing and seeing the social security pattern.

The problem is more intricate when only a single chapter is allowed for social security in an already overburdened course. The usual accounting text requires the making of accounting entries involving unemployment, old-age and income taxes in a practice set. Limited reading and discussion will have to do as well as possible to present the necessary data. Special problems requiring solutions and the filling in of data on special forms could be assigned, if time permits. Actual forms might be obtained from a social security office, or, failing in that, similar forms could be duplicated and used for discussion purposes. In any event, the teacher can secure copies of the actual forms from a Social Security Office for bulletin board purposes.

It must not be forgotten that the state has a part in the social security program, at least, that of unemployment, and in most states, income tax or sales tax situations. A letter or visit to the state unemployment office or welfare office will bring descriptive booklets and sample forms which can be used for bulletin board ex-

"A system that is too complicated or time-consuming will not be maintained by pupils."

hibitions or for classroom teaching purposes. It is to be remembered that each state handles the checks for its unemployed. The income tax procedure of those states which levy this tax is usually similar to, though not exactly the same as, the federal procedure. It is especially essential to call attention to the differences between state and federal procedures.

Directors or representatives of the Social Security Offices are very cooperative in talking to classes. Usually they bring actual forms for analysis. Students find such presentations interesting because these representatives bring full information and are talking, usually, from ex-

tensive and real experience, and can almost always find an answer to the seemingly impossible questions that only a student could ask.

In conclusion, two points are worthy of repetition. First, it is not enough merely to teach the transactions of debit and credit. Many more details of forms, dates of retirement, rates, pay, and unemployment data and regulations must be added. Second, there is a great load of detail work for payroll offices. Therefore, many employers, especially in smaller businesses, are eager to find employees who have a well-rounded knowledge of social security law and routine.

Projects to Supplement Your Teaching

Students should be made to realize that bookkeeping and accounting is not something bound up in a package and delivered.

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The teacher of bookkeeping must constantly keep in mind just what it is that he is trying to do—what the objectives of the course he is offering are. Most teachers believe that in a first-year bookkeeping course the students should (1) acquire an appreciation of the importance and need of bookkeeping and accounting in business life; (2) increase their knowledge of business through the study of the business institutions and transactions; (3) receive an understanding of the principles underlying double-entry bookkeeping; (4) acquire skill and accuracy in setting up a record-keeping system and recording entries therein; (5) attain some skill in reading and interpreting, as well as preparing reports and statements, including the income statement, the balance sheet, the more common tax returns, etc.; (6) learn to apply good record-keeping principles to personal use to the end that students may better plan and control their own finances.

While other objectives of the first-year bookkeeping course might be added and each of the above sub-divided and elaborated upon, a review of the literature on the subject seems to reveal that the above suggestions cover the more common bookkeeping objectives. We must be careful to plan the first-year bookkeeping course in such a manner that it will be of value not only to the twenty

per cent of bookkeeping students who actually secure employment in bookkeeping or accounting fields, but also to those students who are among the eighty per cent finding employment in other lines of work.

The question, then, that each teacher must answer for himself is, "How can I make this course more real and meaningful to my students?" The author has employed with some success a few teaching devices which, while neither original nor new, seemed to contribute to the value of the course to the students.

In an attempt to show how bookkeeping can be made of immediate value to the students, the bookkeeping students were encouraged to maintain for a period of a month a chronological record of all their income and how they spent their money. At the end of the month, under the guidance of the teacher, the students classified their income and expenditures and found that the major sources of income were allowances, commissions, and wages while most of the money spent went for clothes, entertainment (including dates), lunches, school books and supplies, club fees, and miscellaneous.

On the basis of this information, then, each student was encouraged to construct in class a very simple set of books which could be maintained easily. Actually, the setting up of a system for personal record keeping does

"The mere recording of receipts and expenditures is of little value."

not take long and can be taught effectively within two class periods. It is important that the system adopted by the student be as simple as possible while still adhering to sound bookkeeping principles. A system that is too complicated or time-consuming simply will not be maintained by high school students or heads of households. The single book was used—the combined cash journal in which appeared a column headed Cash Received, a second one entitled Cash Paid Out, and a number of additional columns appropriately headed according to classified disbursements.

It is but a step, then, to lead into a discussion as to how the books of the head of the household might differ from the ones set up in class, particularly in account titles. It must be emphasized that the mere recording of receipts and expenditures is of little value either to the student or to the head of a household unless some attempt is made to analyze the expenditures in relation to income, to past expenditures, and to each other. The preparation of comparative statements enabled students to compare and analyze expenditures and to establish budgets to the end that they might better control their finances and spend more wisely.

Students Visit Local Firms

Another project of the year which the class seemed to enjoy, and from which it profited, was one in which the entire class was divided into committees of two and three members. Each committee elected to visit a local firm with the view of determining the answers to such questions as: What type of bookkeeping system is employed? What office techniques and procedures are used? How many employees are charged with bookkeeping duties? What forms are peculiar to the firm visited? What duties in addition to bookkeeping is the small-office bookkeeper expected to be able to perform? What equipment is found in the small office?

Representative firms were selected for visitation, and a letter sent to the proprietor or manager of each. In all cases, the committees of students were courteously received and the persons assigned by the firm to aid the students in obtaining whatever information they wished spent considerable time in explaining the bookkeeping system and office procedure. Upon completion of the visit, each committee prepared and presented a detailed report about the bookkeeping system of the firm visited, emphasizing procedures and practices which were unique or peculiar to the company. The committees in every case had reproduced the records maintained either by obtaining copies of the business forms and records of the concern or by drawing off copies (including column and line headings) of the records.

The students found interesting not only the overall system of bookkeeping employed by the various firms,

but such sidelights as these which were taken from the written reports of the committees:

The handling of sales charges:

"We learned that the Wholesale Company permits its truck drivers to prepare the sales ticket on the route at the time of sale. The sales ticket is made in triplicate; one copy is given to the customer, one kept by the driver, and the third is returned to the office and is used as the basis for bookkeeping entry in the sales journal."

"At the Electric Company, the job ticket is also used as sales slip which is filed as a charge against the person for whom the service was performed."

The payroll record:

The committee visiting the Electric Company also explained to the class how the individual employee weekly payroll sheet was prepared and the means by which the information requested on the form (such as number of exemptions, social security number, number of hours worked each day and week, amount of regular pay, overtime pay, total pay and various deductions) was obtained.

What records are maintained:

"The journals maintained by the Stone Company were called Disbursements, Journal, and Cash Book."

The students visiting the Grocery found that the proprietor "used the combined cash journal and general ledger only. The file of purchase invoices and sales slips eliminated the need for the accounts payable and the accounts receivable ledgers."

Who does the bookkeeping:

The two students who visited the Stone Company reported that in their small office one bookkeeper was expected to do all the bookkeeping. In the grocery, the books were maintained by the proprietor, whereas in the physician's office "the nurse made the entries between and sometimes during patients' visits." The committee visiting the social sorority reported that three persons maintained those books: the treasurer of the sorority, the housemother, and the sorority auditor.

Account titles used:

The account titles employed by the different offices were of interest to the class and in many cases from the account titles themselves the students could gather a good idea of the type of activity in which the firm being reported upon was engaged. Account titles indicating sources of income ranged from Professional Fees, Sales, Commissions, Rent Income to Board, Active and Pledge Dues, and Gifts. Among the expenses were listed Payroll, Freight, Sub-shop Payroll, Utilities, Rent, Taxes, Initiation Fees, etc. Assets included Cash, Bank, Petty Cash, Patents, Organization Expense, Merchandise Inventory, Savings, War Bonds, Accounts Receivable, Book Fund, etc.

Differing practices and records:

The reporting committees called to the attention of the class several differences between the bookkeeping practices and procedures of the firms visited and those which had been taught the students in the classroom. At this time, students were given the opportunity to criticize these practices and to determine whether or not such were in accordance with the principles of good bookkeeping.

One proprietor, rather than crediting Cash when a check was written, credited Bank. When cash was deposited, Bank was debited. This observation enabled the teacher to explain the relation between the two accounts and to correct the oversight in

"No project which is of real and lasting value can be hastily concocted and completed."

not having taught it before.

Another committee displayed before the class ruled forms of one company which appeared entirely different from the standard rulings or format of the ledger accounts to which the students had been accustomed. Upon examination of the form, however, it was clear that the same basic information was to be recorded but in a form more convenient for that particular type of business.

The students criticized quite aptly one bookkeeper, who rather than separate social security tax expense and payable accounts, used only a single account labelled Social Security. When the amount of the tax was withheld from the employees' salaries, a credit entry was made to this account. When the amount accumulated was paid to the government, a debit entry was posted to the account. Obviously, that portion of the social security tax borne by the employer could not be correctly recorded and identified as social security tax expense.

Equipment:

Although the amount and type of equipment available in the office to aid the bookkeeper in his job varied considerably, depending upon the size of the firm and the type of business, the committees reported that the following were typical of equipment in the local offices: typewriter, adding machine, money safe, check-writing machine, filing cabinet, desk, storage cabinet and shelves, and, in the larger offices, a billing and accounting machine and comptometer.

Many other interesting points were made by representatives reporting for the various committees, such as the fact that the _____ Furniture Company takes inventory twice a year (January and July), a copy of which, together with the company's statements, is sent to Dun and Bradstreet's credit rating agency in Chicago. The committee illustrated the conditional sales contract used by the furniture company and elaborated upon the credit and collection procedure. Perhaps enough has been said to give the reader an idea of the project.

Values obtained from Project

What, then, do the students obtain of value from such a class project? *First*, they realize that the principles of bookkeeping they have learned in the classroom are actually being applied in business and they are able to recognize and understand how the different firms have maintained their books. *Second*, the students are made to realize that bookkeeping is not something that is bound up in a package and delivered, but that the system and procedure employed by a firm must be adapted to that business. *Third*, students are given the opportunity to become familiar with terms, account titles and business papers used in the local community. *Fourth*, students are given the opportunity to talk with bookkeepers personally and to learn at first-hand the type of work which they might later be called upon to do, to say nothing of the value of making contacts with employers and businessmen. *Fifth*, the students are able to see the importance of efficient and accurate bookkeeping in the business life of the community.

Students Set Up a Business

Toward the end of the school year a bookkeeping class may set up a hypothetical business concern somewhat after this fashion: We decide arbitrarily that two members of the class (use their names) plan to form a partnership with a third person in order to own and operate a retail grocery. The third partner is willing to invest \$10,000 provided he does no work and is entitled to one-third of the profits. We elaborate upon the situation until it is clearly understood by all students and then ask either individual students or teams of two students to work on such phases or aspects of the problem as the following:

1. The legal liability of the partners.
2. Advantages of the partnership over the corporation in which the three individuals held all stock.
3. Writing the articles of co-partnership.
4. Personal characteristics to be considered in selecting outside partners.
5. What to consider in choosing a store site.
6. Aspects to consider in choosing type and brand of merchandise.
7. Determining credit policy.
8. Selecting equipment.
9. Setting up the record-keeping system.

The students assigned to work on the record-keeping system must first determine the procedure to be followed relative to the handling of cash, the paying of bills, the charging of sales, and the like. The books of original and of final entry are then prepared. Another team draws up transactions which are typical of the grocery business for a period of one month. The books of entry and the transactions, after being checked by the teacher and, if time permits, by interested students, are reproduced and each student then becomes the bookkeeper for the company. The transactions are recorded and at the end of the month a trial balance is taken and statements prepared.

It is true that such a project takes considerable planning and a great deal of time on the part of the class and teacher. Furthermore, there are those who will say that a number of the activities in this project exceed the scope of first-year bookkeeping. It should be pointed out, however, that no project which is of real and lasting value can be hastily concocted and completed. And if the purpose of the teacher is to develop critical thinking relative to business policies and bookkeeping procedures, then it would seem that the integration of activities such as those suggested in this project is tremendously important.

Project work and the use of community resources do present a real demand upon the time and energies of the teacher. However, when the activities are carefully planned and organized and phases of the work undertaken through committee action, the increase in the amount of work on the part of the teacher is not great and the outcomes are well worth the effort.

"Special journals lend themselves to expansion in order to accommodate special needs."

Teaching Special Column Journals

Perhaps you will agree that this approach to special column work has opportunities for both students and teachers to grow in knowledge and understanding.

By FORREST L. MAYER
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If you doubt the importance of special column books, take a short trip to your neighborhood store, the court house, or a local manufacturer. You will find that in both small enterprises and giant corporations, as well as in governmental agency offices, the special column journal is being used extensively. In education, some teachers either have failed to recognize the importance of these records or have assumed, perhaps falsely, that students would be able to transfer their classroom bookkeeping knowledge to the actual job without much training in the actual books used.

Find out what books your local business men keep. If possible, have your students contact local business men and ask for sample forms used in their bookkeeping systems. At the same time, the students should find out the ways in which the records are used. This activity will have many valuable outcomes for student and teacher alike. The students will come face to face with business men; they will be impressed with the needs of business for certain types of information; they may see the need for economy and also for completeness in record keeping; they may sense the need for improving the records of certain businesses; and in so doing, they may see some added value in "text book" learning. Perhaps you will agree that this approach to special column work has unusual opportunities for both students and teachers to grow in knowledge and understanding.

If your students are good collectors, you will have so many different systems that it may be impractical to attempt to teach all of them to your students. You may want to duplicate the forms for two or three systems which seem typical, however, so that all the students can have copies of them. During the class period, have the students who obtained the forms explain about the businesses which use them. Have them answer such questions as these: Was the business man a retailer, wholesaler, or manufacturer? Was credit used in buying and selling? Was a bookkeeper employed? How many employees worked in the office? Was it a partnership, sole proprietorship, or corporation? What kinds of information were recorded in each business form? With the answers to these and similar questions as a background, give some transactions to the class for them to record in the special column forms provided. If questions arise about a par-

ticular transaction, give careful directions for recording the transaction properly. *Caution.* You will be in a better position to explain and interpret the special column journal satisfactorily for your students if, to start with, the forms you choose are part of a double-entry system than if they are from single-entry books.

Expand Typical Journals

Another approach to the problem of teaching special column journals might be made by starting with a typical special journal for cash as illustrated in most text books and expanding it to include other special columns. Consider the records for a small cash grocery store with the assumption that you are to set up a system which would keep a record of sales by departments.

In your introduction of special column journals, you undoubtedly emphasize the fact that their use is based upon the special needs of businesses. If the class were operating a cash grocery store and wanted to know sales in the meat, produce, and dry grocery departments, only as a total, a single column for sales in the cash book would be entirely inadequate. But it would be a simple step to insert three sales columns to record sales on a departmental basis in the place of the one column and this added information would give the proprietor an opportunity to do a much better job of planning. A large store might be expected to have a special column for each sales department; if there were 42 sales departments, the book might have 42 columns. Each source of income which occurred frequently might also require a separate column in the cash receipts book. The number of special columns used would directly reduce the number of postings to the general ledger during the month, but it would mean that more totals would need to be posted at the end of the month.

Special journals, such as sales, purchases, and cash payments also lend themselves to expansion in order to accommodate specialized needs. The familiar four-column cash payments journal could be increased by a number of columns to provide for each type of expense. In using this approach, attempt to identify the familiar elements in each journal and relate them to the special journal in such a way that students can make the transfer more easily. It would seem to be imperative that you continu-

"Beginning bookkeeping and accounting students need frequent reviews of debits and credits."

ally remind the students that one of the main purposes underlying the use of special columns is to collect and classify like transactions in such a manner that recording and posting will be simplified and expedited.

Give Single-entry Books Some Attention

There is at least one other approach to the problem of special column journals which may be mentioned here. Many small businesses are now using a type of journal which is not part of a double-entry system of journals and which may become the book of final entry as well as the original entry book. No posting will be done; instead grand totals will be used in preparing financial statements and tax returns.

Various stationery and publishing companies have printed forms for this simplified system which does not involve the use of general ledger accounts. A partnership woodworking firm, with which the author is familiar, uses such a journal with 31 money columns. A supplementary record is kept for employees' earnings, and also for assets and depreciation. In presenting such a system to your students, the records should be analyzed for the elements it contains that are related to special journals already studied. Discuss each column heading to bring out the type of information; the kind of trans-

action in which it will be found; the need for a record of such information; and the way the information would affect the financial statements. A short practice set is perhaps the best method to use in order to be sure your students understand such a system. This set should include the preparation of an income statement and a balance sheet based upon the information in the special column journal.

Summary

The suggestions given here for teaching special column journals may be summarized as follows:

1. Collect columnar forms being used by local business firms.
2. Have your students visit businesses to observe record-keeping procedures.
3. Experiment with the usual special journals by adding special columns not illustrated in the text book.
4. Duplicate special column journal forms for representative systems to be used for practice purposes.
5. Later try this same technique with single entry systems.
6. At all times try to develop an understanding of the system by relating it to the students' prior experiences and to the needs of local businesses.

Adjusting and Closing Entries Are Different

The significant factor in the organization of accounting materials is the anticipation of the line of reasoning that the learner is most likely to follow.

By E. R. BROWNING
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One of the problems in teaching accounting is the wide variation that often occurs between logical and chronological sequence in the chain of accounting events. Accounting materials are usually presented in the order in which they appear in the accounting cycle. A more reasonable approach might easily lie in the more logical grouping of related ideas even though the materials involved do not appear in chronological sequence.

The common practice of presenting adjusting and closing entries in immediate sequence is an example of ill-advised grouping that is confusing to the learner. The only justification for teaching adjusting and closing entries in sequence is the order in which they appear in the accounting cycle. The similarity ends there, however.

Adjusting entries should be presented immediately after or along with the routine journal entries. They are not a thing apart and do not "adjust" any more than any other type of journal entry. Closing entries are not comparable with adjusting entries. The purpose of this group of entries has nothing in common with the purpose of adjusting entries.

Closing entries will be mastered more quickly by the beginning accounting student if his knowledge grows out of the information he has acquired about the temporary or proprietorship accounts. Adjusting entries should be omitted from the temporary accounts. Closing these accounts ceases to be an isolated accounting procedure and becomes a logical conclusion to the temporary use of expense and income accounts.

"Adjusting entries should be presented immediately after or with the routine journal entries."

Review Is Necessary

There are many approaches to the teaching of closing entries that would avoid the difficulties involved in grouping them with adjusting entries. The following steps are suggested as means of relating the accounting facts that are pertinent to closing entries:

1. *A review of the accounting equation.* The accounting student must regard the accounting equation as the hub of the accounting wheel. Re-teaching the essential facts about the equation is a prerequisite to the introduction of the temporary expense and income accounts. The nature of the proprietorship account is stressed at this point.

2. *A review of increases and decreases in the accounting equation.* The beginning accounting student needs frequent reviews of debits and credits and their effect on the three types of accounts in the accounting equation. The teacher will assign a problem in which there are several debits and credits to the proprietorship account. The terms "expense" and "income" will be avoided. Each debit to the proprietorship account is described as a "decrease" to that account and each credit is described as an "increase" to that account. The problem should require the student to place a variety of items in the account. If the student has before him a rather complex looking proprietorship account, he is likely to become alert to the suggestion that the account could and should be simplified.

3. *Review of the use of expense and income accounts.* The student is asked to repeat the entries involving increases and decreases in the proprietorship account except that he is now asked to classify all decreases in proprietorship in separate accounts. Accounts for rent, wages, taxes and insurance are used to replace the debits to the proprietorship account. Accounts for interest, sales, and subscriptions are used to replace credits to the proprietorship account. Emphasis will be placed upon the fact that the new accounts with debit balances are break-downs of the debit side of the proprietorship account and that the new accounts with credit balances are breakdowns of the credit side of the proprietorship account. It becomes rather incidental that these accounts are called "expense" and "income" accounts. The student must be reminded constantly of the temporary nature of these accounts. The instructor will avoid, however, any reference to "closing" entries.

Simplified Approach to Closing Entries

There are only three types of accounts: asset, liability, and proprietorship accounts. Expense and income accounts are not additional types. They are merely itemized explanations of the debit and credit sides of the proprietorship account. After expense and income accounts have served the purpose of explaining the results

of operations, these accounts are returned to the proprietorship account. A blackboard illustration or a slide film will show the mechanics of transferring these accounts back to the proprietorship account. The student should complete the process of transferring all expense items to the debit side of the proprietorship account and all income items to the credit side of the proprietorship account. The instructor will avoid any reference to adjusting entries, the profit and loss summary account, and the personal account. In this direct approach, the expense and income figures are taken back to the account in which they originated in the mind of the student. The student will have no difficulty coordinating the expediency of opening the temporary accounts with the necessity for closing these accounts.

The profit and loss summary account should not be introduced until the student is familiar with the technique of closing the expense and income items directly to the proprietorship account. The profit and loss summary account is then explained as being a vehicle in which the expense and income items are carried to the proprietorship account. The use of this account should be illustrated without reference to the personal account. The summarizing duties of the account are made clear. The mechanics of its use are not complicated by the use of the personal account.

As has been implied, the procedure of a three-way closing technique is often done as memorized routine by the average beginner. He is told to close all expense and income accounts into the profit and loss summary account; profit and loss summary into the personal account, and the balance of that account into the proprietorship account. The reasons for such a procedure appear to be quite involved to the beginning student. The simplified approach will eliminate the last two steps and will give the student a more logical organization of his accounting knowledge.

Summary

The significant factor in the organization of accounting materials is the anticipation of the line of reasoning that the learner is most likely to follow. The narration of events in the exact order of their place in the accounting cycle may and often does confuse the beginning accounting student. If accounting is taught as something to understand, and not something to do, each new understanding will be based upon basic and related facts. The instructor will carefully avoid trivial and insignificant detail. Closing entries, for example, should not be presented as a new process or as a part of a "closing out" process. Closing entries should be presented as a simple and uncomplicated conclusion to the story of temporary accounts and their relationship to the accounting equation.

"Students may have difficulty . . . because they do not understand the terminology."

Teaching Adjusting and Closing Entries

A person will do a thing more readily, and with better understanding if he knows the reason for doing it.

By PLES C. MASTEN
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Why do students have difficulty with adjusting and closing entries? Why has this plan of accounting been a difficult one to teach, and how can it be made easier?

Students may have difficulty with adjusting and closing entries because (1) they do not understand the terminology used, (2) they do not understand the reason for making such entries, (3) they have not had the material presented properly, or (4) they have not been given enough practice. If these four difficulties can be overcome, the students will have little difficulty with adjusting and closing entries, and teaching them will be a pleasure rather than a burden.

It is necessary to have a clear, concise discussion on the what, why, when, and how of adjusting and closing entries. A person will do a thing more readily, and with better understanding, if he knows a reason for doing it. In the case of adjusting and closing entries, the student becomes lost in the maze if he attempts to do these by memorizing only.

The main purpose of bookkeeping and accounting is to provide information concerning the financial condition of a business, and to show how business transactions affect it. After recording, analyzing, and classifying the financial activities, it is necessary to summarize the results in reports such as the balance sheet and the profit and loss statement. Since the businessman wishes and demands true information in these reports, they must be accurate. If these reports are to be accurate, all accounts used in making them must be accurate. The process of making the accounts accurate to give a true picture of the business at the close of the accounting period is known as *adjusting*.

There are two types of adjusting entries. Sometimes errors are made, and corrections, or adjustments, must be made to give these accounts their true values. Wrong amounts may be entered in accounts, amounts may be entered in the wrong accounts, and entries may be left out altogether. These adjustments require new entries, or transfer of amounts from one account to another. These are more correctly called correcting entries.

The True Adjusting Entries

Then, there are what are called true adjusting entries. Before these are discussed, the terms to be used should be explained.

Balance sheet accounts, sometimes called real accounts, are of a permanent nature. They are used on the balance sheet primarily. These accounts are assets, liabilities, and proprietorship accounts.

Profit and loss accounts, frequently called nominal accounts, are of a temporary nature. They are used on the profit and loss statement. These accounts are income, cost, and expense accounts.

Mixed accounts include both balance sheet items and profit and loss statement items. They may be listed either as balance sheet accounts or profit and loss statement accounts. Take, for example, the payment of an insurance premium for a three-year policy. The original entry may be made in an asset account, prepaid insurance. At the end of the first year a third of the premium will have expired. The expired amount becomes an expense. Then, in the one account, prepaid insurance, there are both balance sheet and profit and loss statement amounts. This account is said to be mixed. It will have to be unmixed by transferring the expired amount from the prepaid insurance account to an expired insurance account.

Deferred items are those purchased or received in advance but which apply to future accounting period.

Accrued items are those which are incurred but unrecorded. Interest earned on notes held is an example of an accrued receivable whereas salaries earned by our employees but unpaid is an example of an accrued payable.

Valuation reserves are accounts set up to care for the depreciation of fixed assets, and accounts set up to care for loss on bad debts.

Reversing entries are those used to reverse or readjust an adjusting entry.

The When of Adjusting and Closing Entries

After the student has been drilled on the terminology and reasons for adjusting and closing entries, he should know when to make them. It is impracticable to record changes in the accounts as they actually occur. Supplies may be used or consumed at regular or irregular intervals. Machinery or equipment may depreciate from use, or merely by the passing of time. It would be inconvenient and impracticable to record these changes as values

"It is impracticable to record changes in the accounts as they actually occur."

decreased. To make it more practical a definite time is set for making the adjustments. This time is usually at the end of the accounting period, or before the preparation of interim statements. The mixed accounts need to be unmixed before the statements are prepared.

The How of Presenting Adjusting and Closing Entries

How shall adjusting and closing entries be presented? Since bookkeeping is based upon the fundamental equation, begin with the equation. Do this by placing the following diagram on the blackboard. The diagram will aid the student in seeing the whole picture of the process from the beginning. Presentation of small segments at a time only tend to confuse.

$$\begin{array}{ccc} \text{BRACKET I} & & \text{BRACKET II} \\ \text{Balance Sheet Accounts} & & \text{P and L Statement Accounts} \\ \overbrace{\text{Assets} = \text{Liab. + Prop.}} & + & \overbrace{\text{Income} - \text{Expense}} \\ + | - & - | + & - | + & + | - \end{array}$$

Next, review the classification of accounts. Show that Bracket I includes balance sheet accounts, and that Bracket II includes profit and loss statement accounts. Then review the T account concept. The plus sign indicates an increase, or how we "put in" an amount in an account. The minus sign indicates a decrease, or how we "take out" an amount from an account. In other words, they indicate changes in value due to various transactions. The balance sheet accounts are of a permanent nature and will not be closed at the end of the accounting period. They may be balanced, however. The profit and loss statement accounts are temporary and will be closed into a summary account at the end of the period. Adjustment consists of transferring amounts from one bracket to another, as will be shown in the problem solution which follows. Closing is the process of transferring all balances in Bracket II to a summary account.

Adjusting a Balance Sheet Account

To illustrate the problem of adjusting a balance sheet account, assume that the Brown Company paid \$150 premium on a three-year insurance policy. The premium was recorded in the asset account, *prepaid insurance*. To demonstrate the adjusting entry needed at the end of the first year, place the following charts on the board. Make the entries in logical order as indicated by the numbers in parentheses.

$$\begin{array}{ccc} \text{BRACKET I} & & \text{BRACKET II} \\ \text{Balance Sheet Accounts} & & \text{P and L Statement Accounts} \\ \overbrace{\text{Assets} = \text{Liab. + Prop.}} & + & \overbrace{\text{Income} - \text{Expense}} \\ + | - & - | + & - | + & + | - \\ \text{Prepaid Insurance} & & \text{Expired Insurance} \\ (1) \$150 | (2) \$50 & & (2) \$50 | (3) \$50 \\ & & \text{Profit and Loss} \\ & & (3) \$50 | \end{array}$$

DECEMBER, 1949 :

Entry 1. The original entry. The premium was entered in a balance sheet account, and cash was paid.

Entry 2. The adjustment removes the part which had expired during the first year. Note that the prepaid insurance account was a mixed account, because part of the asset had become an expense. Take that which had expired, \$50, out of the balance sheet account, prepaid insurance, and enter it in a profit and loss statement account, expired insurance.

Entry 3. The closing entry. The temporary account, expired insurance, is closed into a summary account, profit and loss.

Adjusting a Temporary Account

The student may understand the preceding problem, but what happens when he is given a problem in which the original entry was made in a profit and loss statement account? He may be thoroughly confused. To help him see the solution, take the same problem, but record the \$150 insurance premium in the profit and loss statement account, insurance expense, instead of in the prepaid insurance account. Now what adjustment is required at the end of the first year?

Place the following chart on the board and make the entries in logical order as indicated by the numbers in parentheses.

$$\begin{array}{ccc} \text{BRACKET I} & & \text{BRACKET II} \\ \text{Balance Sheet Accounts} & & \text{P and L Statement Accounts} \\ \overbrace{\text{Assets} = \text{Liab. + Prop.}} & + & \overbrace{\text{Income} - \text{Expense}} \\ + | - & - | + & - | + & + | - \\ \text{Prepaid Insurance} & & \text{Cash} \\ (2) \$100 | (4) \$100 & & (1) \$150 \\ & & (4) 100 | (3) 50 \\ & & \text{Profit and Loss} \\ & & (3) \$50 | \end{array}$$

Entry 1. The original entry. The premium was entered in a profit and loss statement account, and cash was paid.

Entry 2. This entry shows the adjustment made at the end of the year. At this time \$100 was unexpired and could not be considered an expense. It had to be transferred from the expense account, insurance expense, to an asset account, prepaid insurance.

Entry 3. The closing entry. The \$50 which had expired was a true expense, and had to be closed into the summary account, profit and loss.

Entry 4. The reversing entry. In this problem, the policy of the firm was to carry insurance as an expense account. Therefore, it is necessary to reverse, or re-adjust, the prepaid insurance at the beginning of a new period.

In this problem a reversing entry was necessary, whereas in the previous problem, it was not. Tell the

(Continued on page 38)



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UNITED SERVICES

SHORTHAND

THELMA POTTER BOYNTON, Editor
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OUT OF CLASS COUNTS, TOO!

Contributed by Helen Hayes, Northeastern Junior College, Monroe, Louisiana.

Teachers of shorthand are generally agreed that what the student does with his shorthand outside of class is equally important to what he does in class. Classroom procedure sets the stage for his learning process. It shows him how to study, how to prepare his lessons, how well he has prepared them, and gives him a chance for the indispensable drill. Yet, it is in the class preparation that he does the memory work so necessary in shorthand. It is in this process that he works individually and makes his own decisions about his work.

No one has found a way to eliminate the necessity of a daily outside assignment in mastering shorthand. A major responsibility of the instructor is convincing the student of the value of this daily procedure, making him realize that it is not so much the time spent in studying as the way the time is spent, and explaining how to study.

Rather than let the student grow careless in his study habits, it is advisable to demonstrate to him correct procedures. Show him the convenient angle for the notebook and the textbook; if he uses a key to the shorthand, show him how to hold his place in the back of the text; explain the importance of good light, correct sitting position, and absence from distraction.

Timing

Timing is one of the most profitable processes the student can be asked to use in assignment preparation. Have him clock his reading and make note of the time required to accomplish his work. When reading is the only assignment, the tangible evidence of prepared work provides a greater incentive for preparation. Have him time his writing, and let his goal be to decrease the time required on successive writings. If he is asked to trans-

cribe out of class, see that he gets his time on this, too. Avoid out-of-class transcription, however, until the student has developed correct habits of transcribing. Typewriting from his shorthand in class is one of the best motivating devices for effective homework preparation. If he knows that on the next day he will have to sit at his typewriter and race with the clock as he types from his shorthand, he has every reason to prepare his lesson thoroughly.

The process of timing the reading, writing, and transcription of shorthand is valuable for the following reasons:

1. Encourages rapid writing so that the student will not have the opportunity to develop slow writing habits. Fast writing means that he will have every chance to avoid the hurdle of drawing his shorthand.
2. Makes him aware of the time he actually spends on his assignment.
3. Encourages him to work intensively and in the minimum length of time make the maximum progress.
4. Enables the student to learn the value of time—how much he can accomplish in a minute.

Purpose and Length

The teacher should often question the assignment that is made to the class: Is it busywork or is it purposeful in the learning process? Will he be a better student in class tomorrow if he effectively prepares the outside work given today? If he is to progress, the assignment should cover at least one learning or skill building process. See that it does not include more than the average student can accomplish in reasonable time. Remember that most students of shorthand have other lessons, too. Despite this, teachers are often amazed at the amount of study some students are willing to give to shorthand; and they are frequently annoyed by the lack of study on

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SHORTHAND

the part of some. Considering all the factors, what is a reasonable time to spend in preparation of a shorthand class? Before an hour on one subject is ended, the law of diminishing returns has become active for most students; therefore, it is better to make assignments that can be prepared from approximately forty to sixty minutes by a majority of the class.

It is impossible to set an exact time, of course, because the homework itself will vary. Too often, however, the assignment made during the first shorthand lesson remains unaltered during the semester's entire series of lessons. How the student must feel that his teacher has forgotten about him as he laboriously prepares his work each night! Too often this out-of-class work is never mentioned in class. Surely, it could never be noticed by the teacher, the student concludes. The instructor who takes the homework stepchild out of moth balls and uses it effectively will find one of the strongest allies in his teaching. Give the assignment vitality by presenting it each day in such a way that the student will be assured that his thorough preparation will equip him for good classwork.

Classroom Follow-Up

The assignment is determined by the class procedures planned for the following meeting. If emphasis is to be on dictation at high speeds, the teacher will probably have the student write the assignment the number of times required for him to profit from his study. Reading should be assigned if the teacher thinks that the class reading ability is not standard. If word-lists are effective in the teacher's plan of instruction, they may be assigned for recitation in class the following day. Transcription in the next class period may call for a reading assignment, plus learning to spell all words in the material to be typed. Once or twice during the semester, the students could well afford to be surprised by having no assignment at all.

Whatever the assignment, the clever instructor will be prepared to follow up in the next class meeting. He should be conscious of outside work accomplished by students so that helpful intelligent comments may be made when feasible and correct remedial work given. This is a determining factor in training good shorthand students in the minimum time.

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TYPEWRITING

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TYPEWRITING FOR THE HANDICAPPED

Contributed by Nina K. Richardson, Typewriting Consultant, Strayer-Bryant-Stratton College, Baltimore, Maryland.

Typewriting rehabilitation is not a new subject; only the interest is new. For many years students have been taught to type successfully with either the right or the left hand. The recent World War, however, focused our attention on the urgent need for more information and better teaching in this area.

Most teachers have come to accept the word "handicapped" in typewriting as applying to any individual who must type with one hand, although actually many one-handed typists are in no way handicapped. The boy or girl who was born with only one hand, or an incapacitated hand, or who lost the use of a hand or an arm in early childhood is not handicapped in learning to type. Never having had the other member he has learned to adapt the remaining hand to each need as it arose. His is a hand disability or a hand impairment. That may sound much like a distinction without a difference, but let me assure you that there is a decided difference between a hand disability and a handicap in learning to type. A hand disability is comparable to the loss of the sight of one eye, or the hearing in one ear. The individual can still see and hear and perform the daily activities necessary for the functions of normal living.

These persons do not feel that they are handicapped, and they resent either being treated or considered as though they were. They have gone successfully through all the previous stages of education without having felt the need for the other hand; and when they enter your typewriting class, they come completely uninhibited as far as their ability to learn to type is concerned. They have done everything else with one hand and can see no logical reason why they cannot type with one hand. There is no reason! All other factors being equal, the teacher may expect their work to be as effective and as quickly functional as that of the two-handed students.

When is a Person Handicapped

The service man or woman, or the adult accident case, returning to school after having lost an arm or a hand presents an entirely different problem.¹ These persons have a definite handicap, some more serious than others,

¹During the period of the recent World War, there were 90,000 amputations among military personnel and 120,000 among civilian personnel for the same period of time.

depending on whether they have lost a dominant or a secondary member. A right-handed person having lost a right hand or arm is definitely more handicapped than if he had lost the secondary member because he must break down the natural hand responses that have been established over the period of his entire life and create entirely new response activities.

Like all normal people, they have been accustomed to distributing the work load between two hands; they now have to learn to make one hand meet all of their needs. Before this adjustment can be made in typewriting, any mental hazard which has been set up must be overcome by convincing them that typewriting can be as successfully executed by either hand as it is by both hands.

Most persons think that typewriting requires the co-ordinated action of both hands and in some instances never heard of its being done with one hand. This is quite definitely true with many of the adult accident cases. War cases, however, are more or less familiar with one-handed typing as a definite possibility since it has been very generally taught for the last five or six years in many amputee wards and Rehabilitation Units in veterans' hospitals throughout the world.

The degree of success to be attained in this work, as in any other, will depend largely on careful planning, initiative, understanding, and execution on the part of the teacher.

No Sympathy Wanted

It has been my very sad experience in many cases to find that teachers lack self-assurance in approaching a one-handed person. First of all, they feel sorry for the individual, and too often show it; they are inclined to doubt their own ability to teach the subject to a degree of accomplishment or functional use; they become a little panicky when they realize that they are not equipped personally to use their strongest teaching device for skills—that of demonstration; and lastly they have an almost grim determination to make concessions to these students in both the quantity and quality of their work. These are unwarranted reactions. *These people do not want sympathy, nor do they want concessions of any kind made to them, but acceptance, understanding, and your belief in their ability to accomplish. Their attitude toward their own disability or handicap will often be a direct reflection on your conscious attitude toward them.*

When a one-handed person comes into your classroom to learn to type, sit down and talk to him about his plans, his hopes, and his desires, what he has been able to accomplish with the use of the one hand up to the

UNITED SERVICES

TYPEWRITING

present time. If he is an amputee and has a prosthesis, don't be afraid of it or afraid to talk with him about it. He is generally quite proud of his accomplishments with it. Let him explain to you how it operates so that you can later make more helpful suggestions for its use as the occasion arises. Find out whether it is an amputation above or below the elbow. Since arm and hand direction come from the elbow, the amputee who still has the elbow has a decided advantage in learning to type. Any prosthesis, as a general rule, can be used for shifting and for the operation of all devices on that side of the machine. If, however, the prosthesis is of the hook type, it is generally metal and lacks a grip of any kind; but a sufficient resistance can be set up between the metal of the hook and the keys of the typewriter merely by wrapping a rubber band around the ends of the hook. Rubber castings can be bought for that purpose but the permanent rubber casing interferes with putting on or taking off a coat. The rubber band serves an immediate purpose and is quickly and easily removed.

The diagnosis and prognosis of the needs and potentialities of these individuals must be accurate for it is largely on them that the success of the teaching is determined.

The Keyboard Assignment

The keyboard assignment is the next major problem confronting the teacher. There are several keyboard assignments in use at this time on the standard keyboard. There is also the keyboard set up for the exclusive use of the one-handed person²; as well as a keyboard with a remote control unit for bedfast persons.³ Since we are thinking primarily in terms of the classroom, where the equipment is standard, we shall consider the problem from that angle.

The major objective of any keyboard assignment is to provide the one-handed person with an approach which will in the shortest possible time develop skills and techniques necessary to learn to type with both speed and accuracy. The primary emphasis is on hand position and hand comfort. These are controlled almost exclusively by *body position*. The body position at the machine is basically the same as in all typewriting work—a well-balanced, erect position in the chair; but the position of the chair must be adjusted according to the hand to be used. The usual position in front of the machine results in too much muscular strain, hinders the reaches, and crowds the upper arm against the body.

²International Business Machine Company has manufactured an electric typewriter with a keyboard arranged for one-hand typists only.

³The remote control keyboard is not for sale. There are a few of them manufactured by the IBM for the Veterans Administration for experimental purposes.

The chair should be placed sufficiently far to the right or to the left, depending on the hand to be used, to eliminate these interferences and to give complete freedom of arm and hand motion. Normally, the chair position will be such that the arm to be used will be in a direct line with the center of the machine. In this position the fingers can retain their natural curve when placed on the guide keys. I prefer the guide position of F. G. H. J. because it lends itself to a natural hand and finger position as a basis on which to work; it can be used to equal advantage for either the right or left hand; all long reaches are made by either the index finger or the little finger—the fingers with the longest reach, the widest spread, and the most dexterity. The two middle fingers are definitely limited in their activities because of the muscular construction of the hand.

Position of Copy

The position of the copy for reading depends on the hand to be used.

The right-handed person will place the copy to the LEFT of the machine because:

1. the body position is to the left of the machine
2. the reading does not have to be done over the constant hand motion of typing as it would if the copy were on the right
3. the copy is more nearly at the proper reading distance from the eye.

The left-handed person will place the copy to the right of the machine in the usual position.

When you present the operative devices on the machine, it is often preferable to demonstrate what you mean by correct paper insertion, shifting, carriage throw, back-spacing, tabulating, and others as the need for each arises, and offer such suggestions as you know from experience are helpful. As a general rule the individual will handle these in his own way quite effectively, and his solution will often be more practical than yours.

Teachers too often feel that there is such an appreciable lack of organized teaching materials and established procedures for adapting typewriting to one hand; they think in terms of the need for a special textbook, difficult techniques, and involved teaching. They realize that each student is an individual case and not a part of a group problem that might be turned over to some outstanding educator for solution. Consequently, teachers are often fearful of attempting to teach typing for one hand for they feel that in reality they are more handicapped by the apparent lack of material assistance than

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UNITED SERVICES

BOOKKEEPING AND ACCOUNTING

MILTON C. OLSON, Editor
FRED C. ARCHER, Associate Editor

ELIMINATE COPYING IN BOOKKEEPING AND ACCOUNTING

*Contributed by Archie C. Thomas, Fort Hays Kansas
State College, Hays, Kansas*

When bookkeeping and accounting teachers get together their laments are frequently voiced about the excessive amount of copying when practice sets and long problems are being worked. Much time and energy is spent in complaining about the copying activities and in playing patrolman with the students. If the same amount of time and energy were spent in trying to avoid situations in which copying is both possible and desirable, such copying could be eliminated almost altogether.

Teachers are as much at fault in this matter of practice-set copying as are the students. First, the teacher creates situations in which copying is an easy solution to laborious tasks; and second, the teacher makes copying highly desirable because of serious consequences promised for failure to get the sets in on time. Instead of building up desirable character traits, by submitting students to rigorous honesty tests through exposure to opportunities and needs for copying, the bookkeeping teacher actually is negating the positive efforts of other institutional and incidental agencies which are endeavoring to strengthen the honesty traits of the students. Under conditions such as these, a class may develop the custom that good students must aid poor and lazy students by "lending" their completed sets. This custom puts such a tremendous pressure on the good students that they feel they must let even the most casual-acquaintance classmate "borrow" their sets. Good students will appreciate being relieved from this vicious class custom.

The solution-conditions surrounding practice sets are not comparable with the solution-conditions surrounding the activities of bookkeepers on the job. On-the-job bookkeepers do not have entries, postings, and financial statements which are identical to those of any other bookkeeper. The on-the-job sets of books afford neither opportunity nor incentive to copy. Business educators strongly stress the importance of utilizing lifelike situations as training situations. Why not make the working of practice sets "lifelike" by making every practice set different from every other practice set? The principal reason why all students in a class have identical operations in the working of practice sets is that in this way it is simpler for the bookkeeping teacher to supervise the working of the sets and easier for him to check the sets upon their completion.

The student and teacher both lose in this game of copying. Not only does the teacher come out second best

in this game of wits, he frequently impairs the learning opportunities of all the students in his classes. Many teachers have stated that they do not let students work together, either in class or outside of class, and attempt to minimize student conversation in the classroom while practice sets are being worked. Others have stated that they do not permit their students to take their practice sets outside the classroom because of the danger that copying will take place at home or in the study halls. These practices are pedagogically unsound. The most opportune time to teach a student is when that student wants to learn. The urge to learn may come this afternoon in study hall, or tonight at home; or perhaps right now in the classroom he needs to get straightened out on a minor point. His classroom neighbor could probably explain this minor point to him to their mutual benefit.

Although the teacher is supposedly technically skilled and trained in the art of imparting information, frequently a fellow student in a few words can enable another student to comprehend a learning situation that the teacher might fail to get across with many words on many occasions. All situations involved in the practice sets have been (or should have been) painstakingly explained and drilled thoroughly more than once. Still some of the students have failed to understand certain phases of the processes involved in working the sets. The teacher, for some reason or other, has failed to get the information across, so why not enlist the help of capable students in putting across these explanations? The teacher may have explained the processes involved at a time when the students were not ready to learn. Right now (maybe at home, maybe in study hall, maybe in the classroom) the student is ready and eager to learn and will be receptive to explanations. If the teacher is not immediately available to answer questions, why not let the inquiring student get his needed help from some capable fellow student?

A criticism might be offered that this business of having good students called upon to offer assistance to poor students is detrimental to the good and poor students. It is definitely sound pedagogy to have good students help poorer students. First, it is beneficial to the student who needs help because he gets the help he needs right now, when he needs it and wants to learn, instead of having to wait until later when he might not be in a learning mood. The explanation offered by a capable student may be much more understandable to him than the professional explanations of his teacher. Secondly, it is even more beneficial to the student offering the assistance as this responsibility causes the student to crystallize his thinking so that he can offer satisfying explanations to

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BOOKKEEPING

the inquiring student that will be understandable and will be understood. While endeavoring to aid his less fortunate classmate to understand the step, process, or principle involved the good student is making his own comprehension of this step, process, or principle more secure. Also, a classroom in which students freely help other students is a classroom in which the atmosphere is permeated with friendliness and cooperation.

Change Practice Set Figures

The writer taught high school bookkeeping ten years and during that time was confronted by many of the subterfuges put forth by secondary school students. Although playing games of wits with the students with regard to copying was rather fascinating, the results obtained were never satisfying to the writer nor to his students. One day when confronted with a rather long problem in bookkeeping containing approximately fifteen different transactions, painless birth was given to the idea of having each student mark in his book one design-

nated change in the problem. There were twenty-six students in the class so it was necessary to change a few entries more than once. In this way each student's answers varied but slightly from the textbook key, yet no two students would have the same trial balances or statements. Copying was out. Student assistance to other students was encouraged. Students appeared relieved that they were no longer subjected to suspicious and inquiring glances. All in all the effects resulting from the small changes in transactions were wholly gratifying. When the practice sets were reached, each student had a single entry changed for the month of January. Another single entry was changed for each student for the month of February, and still another for the month of March. No two students could have the same totals, trial balances, adjusted trial balances, profit and loss statements, journal totals, etc. An effort was made to capitalize on the numerous advantages resulting from permitting students to work together in the classroom and

(Continued on page 38)

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GENERAL CLERICAL AND OFFICE MACHINES

GERTRUDE ROUGHSEdge, Editor
MARION M. LAMB, Associate Editor

LET'S MAKE OFFICE PRACTICE PRACTICAL

*Contributed by Mary E. Connelly, Assistant Professor,
Boston University, College of Practical Arts and Letters, Boston, Massachusetts.*

The offering in office practice varies with the size, location, and educational philosophy of the high school. Boys and girls need to learn certain things, they need to develop certain traits, they ought to develop certain attitudes. A high standard of work means the establishment of good work habits. How can we get this high standard of work? As teachers, we must realize that we are training young people to take their places in the second largest employment area in the nation. Therefore, the objectives which we set up for our office practice class should meet the needs not only of the immediate community which the high school serves, but to serve that community to the highest degree of the potential ability of the students.

Teachers of business subjects, and especially teachers of office machines, have a very definite responsibility to produce positive results in training the future citizens of the United States. Our purpose is to train employable workers. What do we mean by an employable worker? We mean a person who is well trained, neat, accurate, responsible, and with a pleasing personality—one who will do a day's work in a day, one who is honest with his employer's time and supplies, one who is competent.

To sum up the objectives of the office practice course:

1. To improve personality.
2. To teach business habits of promptness, courtesy, and industry.
3. To develop a sense of responsibility for acting as a buffer between the employer and the outside world.
4. To encourage the exercising of initiative and resourcefulness in meeting new situations.
5. To give pupils an acquaintance with the business papers and forms used most commonly in the business office.
6. To teach pupils to make intelligent use of the telephone and telegraph service.
7. To develop the ability to do accurate checking and proofreading.
8. To train the pupils in the use of office machines.
9. To train the pupils to type clear-cut, accurate stencils, and to run off neat, legible copies.
10. To give pupils a workable knowledge of filing.
11. To furnish opportunities for effective student participation in on-the-job office work.
12. To prepare pupils directly for office positions.

In planning a course in office machines we need to set our goals to meet the demands of business.

Calculator or Comptometer Goals

On a calculator or comptometer we not only try to develop a marketable skill in the use of the machine, but we should teach our students the forms that are associated with the machine. To meet the minimum standards of performance for the beginner worker, our students should have the ability:

To add a column of figures of approximately 220 key strokes a minute, or the adding of 75 columns an hour, if the columns contain 60 numbers, of 4 digits each.

To multiply 350 problems an hour, if the multiplicand contains 4 digits and the multiplier 3.

To subtract 350 problems an hour, if both the minuend and the subtrahend contain 3 digits.

To divide 200 problems an hour, if the divisor contains 3 digits and the dividend 5.

Students should be taught the correct placement of the decimal point in all machine problems as well as the ability to multiply over the fixed or permanent point, the use of the stroke wheel or three-factor multiplication, and to divide by the stroke wheel method.

The payroll clerk has a very important job, which requires accuracy and speed. Some of our payroll machines write the checks, stubs, journal sheets, post the earnings for the week, and also accumulate the earnings and withholding tax each week at the rate of 1002.5 operations per machine per hour. On the calculators the operator is required to figure the earnings by multiplying the hours or pieces by the rate. With about half of the employees averaging 2 rates per person, the operator is able to produce 157 per hour.

Duplicating Machine Goals

The basic technique to develop in duplicating is the arrangement in clearcut typing of letters, reports, tabulated material, charts, postal cards, programs, menus, statistical reports, etc. Duplicating masters or stencils must have not only an attractive layout, but be well prepared, carefully proofread, and with neat corrections. The master must be run off on the machine so that it is clean, readable, and mailable. Students must be given the experience of multiple-copy run process as well as the mechanical operation of the machine.

The use of the mimeoscope cannot be overemphasized. Business is using charts, graphs, maps, diagrams, line-drawing illustrations to show progress on the job, progress in the department, production output of various and all departments. The two- and three-color jobs are being

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GENERAL CLERICAL AND OFFICE MACHINES

used more and more in house organs, interdepartmental memorandums, the use of black and red ink for accounting reports, as well as colors for programs of company parties, etc.

For employable standards on the mimeograph, the high school graduate is asked to type a full-size stencil, single spaced, with one-inch margins, in fifteen minutes; the ability to change and replace stencils on the mimeograph with no wasted motion or time. The mimeograph operator is expected to know how to ink the machine and how to change the ink pads.

Machine Transcription Goals

Machine transcription is on the increase. It is so important that more time should be devoted to the development of this skill and it should be considered a part of transcription training. Once the student has developed his typewriting skill to 40 or 50 words per minute for five minutes, as soon as he knows letter placement, correct format, the difference between a mailable and a non-mailable letter, he should be given the opportunity to increase his efficiency in machine transcription along with his shorthand transcription. The place for this skill

building is not in the office practice class, where the teacher is called upon to supervise, demonstrate, and help individual students on a variety of machines, but in the transcription class, where the teacher has one objective, and that is the building of transcription skill from a cylinder, disc, and from shorthand.

Standards for Machine Transcriptions

The standards for machine transcription are the same as the transcription from shorthand notes; namely, mailable letters, with no spelling errors, correct English structure, correct punctuation, syllabication of words at the ends of lines; few but neat erasures; correct letter setup; and all this at a rapid rate of output.

In a recent survey of companies using machine transcription, I found that most organizations require the transcription of between ten and eleven cylinders a day—an 8-hour day. Most of the typewriters are equipped with a cyclometer to measure output. Each cylinder contains about 1,000 words; therefore, at this rate the operators are required to produce 10,000 to 11,000 words per day. This time includes the handling of carbons and envelopes. These figures are, of course approximate, since cylinders vary in difficulty.

If a high school has a limited amount of equipment, it is better to give fewer students a greater number of hours on the machines rather than the greater number of students fewer hours. The learning effort should be on a few machines so that greater skills may be developed.

Most of our large business concerns hire beginning workers on the basis of the applicant's attitude, appearance, mental and physical poise, and good penmanship. Today the applicant is screened very carefully for his character, work habits, health, attitudes, basic education, ability to work with others; because if the firm or corporation has within its organization a company union, or a union which is affiliated with the CIO or the A F of L, the new employee is hired and becomes a member of the union. Once the applicant is accepted at the end of his probationary period, it is not always an easy matter to conclude his services. Therefore, corporations and business firms are becoming more and more critical of applicants, and if we are to prepare our young people for business, we must send them out with the necessary vocational competencies as well as with the personality traits demanded by business.

Good personality can be acquired; work habits can be developed, correct attitudes can be established. Character training must be given. All of these traits can be taught and can be learned. As teachers, therefore, it is our duty to give American business what it wants, what it will employ—a well-trained individual who will be a good investment for the firm. An individual who will be happy because he is successful—a good citizen.

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MODERN TEACHING AIDS

HARRY Q. PACKER, Editor
LEWIS R. TOLL, Associate Editor

VISUAL AID FOR SHORTHAND SPEED

*Contributed by Gladys D. Roscoe, Dover High School,
Dover, Delaware*

With the numerous demands made upon the time of our business education department, it was only natural that the most appealing or perhaps the most publicized work or duties received priority. On the more energetic and inspired pupils little effect was noted; but to the slow or slightly retarded shorthand student in whom initiative seemed lacking, it soon became evident that some unusual incentive was necessary to promote all angles, principal of which was speed. Few people paused to note results posted on the hall bulletin board, even when stars, pictures, or vari-colored ribbons were pasted beside the names. In many cases the brighter pupils became speedier, while the slower members of the class lost enthusiasm.

In casting about for a solution to the above dilemma, we decided upon a more visible form of artificial stimulus. Baseball, auto racing, football, and golf are particularly in the minds of most of the high school group. Since the typewriting department already was using golf as an encouraging aid, the racing idea seemed the best one for use by the shorthand classes. Anyway, whatever visual aid we chose had to be sufficiently small to be squeezed into the available space in the secretarial room. Blackboard space could not be used; every inch of it had to be conserved for demonstration or instruction of assignments.

After securing a large circle of natural-colored plywood, one of our merchandising pupils set up a race track. First, he painted a large circle similar to the center of a merry-go-round one sees at the local carnivals. On this we erected a flag attached to a pole in such a manner as to be easily raised or lowered. Just as the death of a famous person causes the town's flags to be lowered, we likewise lower ours. At the base of the pole a miniature soldier stands on guard. The name of the class may be painted within the circle—we have printed, "Speed Per Minute."

Another circle of a different color was then painted around the center circle. This is the race track proper, divided at intervals into the various rates of speed, beginning at 70 and ending at 180. Pegs are placed at intervals on each side of the track, while three rows of cord form a fence. A toothpick labeled with the name of the participant in the race is inserted in the top of each toy auto. As a pupil progresses, his car advances to the next speed. A flagman and a policeman are in



Shorthand pupils in Dover High School have become speed conscious through a simple motivating device, a miniature race track.

forward positions to wave them onward, while in the rear an ambulance picks up and carries the labels of those who fail to make the grade. In the years I have been teaching nothing has helped so much to inspire and stimulate the pupils as this miniature race track. The track is located near the door and is visible to pupils, would-be employers, and all visitors. It is a matter of pride to get out of the ambulance and a thrill to be near the flagman.

The cost of the track is negligible; all materials were secured from the five-and-dime store except the plywood which was donated by the Carpentry Department. Most of the trinkets were furnished by members of the class; the rest were supplied by children of the lower grades.

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These directories are usable as guides in selecting and using films in basic business, consumer education, distributive occupations, general clerical, and skill development courses.

UNITED SERVICES

BASIC BUSINESS

HAROLD GILBRETH, Editor
RAY G. PRICE, Associate Editor

THE PLACE OF BASIC BUSINESS EDUCATION IN THE HIGH SCHOOL CURRICULUM

Contributed by Carlos K. Hayden, The Ohio State University, Columbus, Ohio

Basic business education—that area of business education which includes the economic experiences needed by all students—should be made available to all students. At the present time, it is not being made available to all students because it is being offered through some twenty separate business courses and to "take" them *all* a student would have to be in high school an additional three to four-year period. The problem of time would not be solved for *all* students even if a four-year basic business sequence were developed to replace the twenty-odd basic business subjects. That would still be too much time to devote to *one* general education area.

Objectives of Basic Business Education

Business educators, in general, believe that basic business education should have dual objectives. That is, it should contribute to the general education program of the high school by providing experiences in those phases of business that concern all of us as members of a democratic society. Furthermore, it should provide background or experiences needed by those students who are going to prepare, at the high school level, for jobs in business. On the other hand, there are some business educators who believe that basic business education can have but one objective—that it must be either vocational or general education. Muse¹ defines basic business education as "... that area of business education which contributes to the general education of all learners." He continues by stating, "Vocational business education of all kinds is outside of the area of basic business education."

Failure of Basic Business Education to Realize Objectives

Hanna believes that, as a result of the dual objectives, basic business education has not been good general education or good vocational education. It reaches too few students to be good general education. Furthermore, in many cases, basic business education has been too technical and too much above the maturity level of the student to contribute to his economic understandings. On the other hand, it has not been good vocational education

¹Muse, Paul F., "A Study of the Business Activities, Interests, and Understandings of Secondary School Pupils and Adults as a Basis for Determining Subject Matter Content and Grade Placement of Basic Business Education in the Secondary School," pp. 71-72. Unpublished Doctor's Dissertation, The Ohio State University, 1946.

because it has not been a part of and related to the other courses in the business area.²

The place of basic business education in the high school curriculum is determined, to a great extent, by the objectives that one accepts for basic business education. If we say that it is vocational in nature, then it should be offered in the business area. On the other hand, if we say that it includes those economic experiences needed by all students—general education—then it must be made available to all students.

Many business educators would attempt to make it available to all students by means of a separate course. This is not practical because there is not time in the student's program to take all courses that can contribute to his general education. Consequently, as long as basic business education is set up as a separate course it will not be a part of the program of all students. Furthermore, the trend in curriculum thinking is toward the elimination of subject matter lines rather than setting up new subject matter lines. This trend is developing as a result of the realization that learning is more effective when the various phases of a problem are studied in relation to the total situation rather than as separate phases without any attempt to relate them to the total situation. As a result of this philosophy, the problem approach is gaining wider acceptance in teaching common learnings.

In order to be available to all students, basic business education must be included as a part of a core program or incorporated with a subject or subjects which reaches all students. A core program is that phase of the curriculum which includes those learnings which are common to all students without regard to their special needs and interests. In order to use the problem approach, which cuts across subject matter lines, the core makes use of large blocks of time. The core is composed of problem areas which are based on the personal-social needs of youth. One of these problem areas, which is a part of most core programs, is economic relationships. The types of learning experiences which would promote economic understandings would form the basis of learning units in this problem area.

The general experiences to be included in the economic relationships area would be determined by a review of existing adolescent needs studies, economic experiences studies, and the faculty's combined knowledge and observations of youth at the various maturity levels.

Wells in her study suggests that the following topics might be included: financial planning, personal and social records, insurance, investments, consumer credit,

²Hanna, J. Marshall, "A Program for Social Business Education," *Journal of Business Education*, Vol. 23 (February, 1948), p. 13.

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banking, taxes, housing, consumer buying problems, price and the consumer, marketing functions, legal aspects of everyday living, communications, travel and transportation, and the structure and operation of the economic system.³

The business teacher in a core program would serve as a consultant to the core teacher. As a specialist, the business teacher may be used in any one of three ways and preferably in the order listed. The business teacher may assist by furnishing resource material or by building up resource units, he may be called upon to teach some phase of a unit while the actual planning of the unit remains with the students and the core teacher, or he may take over completely from the core teacher on a particular unit and work with the students in resolving the problem at hand. This close relationship, between the business teacher and the core teacher, would make for effective learning since it makes use of specialists and encourages and makes possible a good understanding between the two teachers and between the students and the teachers.

Integration of Basic Business Education with the Social Studies

There is no doubt but that basic business education can contribute to the general education of all students through the core type of program, but what about the schools that do not have a core? A program similar to this would work in most schools by using social studies as the integrating area. Social studies would be used because of the nature of the subject matter in this area; social studies reach all students; social studies include some of the economic experiences which business educators consider as being important in the general education of all youth; and social studies would be used as the basis or the beginning of a core curriculum. As rapidly as possible other subjects of a general educational nature would be incorporated in a common learnings program which has been referred to as the core phase of the curriculum.

Summary

Basic business education—that area of business education which includes economic experiences needed by all students—has an important contribution to make to the general education of all students. It is up to the business teacher in the high school to see that business education is offered in such a way that it can make its best contribution. If basic business education is to be included in the program of all students, it must make its contribution through some type of core program. It cannot be included in the program of all students as long as it is offered through a separate course in the business curriculum.

³Well, Inez Ray, "A Survey of Basic Business Education in Ohio," p. 1. Unpublished Doctor's Dissertation, The Ohio State University, 1947.

Business teachers should welcome a core program in their school inasmuch as it provides a means by which basic business education can become a part of the program of all students. Business teachers can make a definite contribution by developing resource units to be used in the core program. Rather than spending our time promoting new courses, we should spend our time developing resource units and studying ways and means by which basic business education can be made a part of the education of all students.



Pen Points

The quality of a competitive product is determined by its comparative value. In shorthand, quality may be measured in terms of adaptability to all vocational requirements. The uses of shorthand are legion, and the ability to write and transcribe shorthand is one of the most valuable human skills.

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OFFICE STANDARDS AND COOPERATION WITH BUSINESS

ERWIN M. KEITHLEY, Editor
ARTHUR S. PATRICK, Associate Editor

WHAT ARE THE OFFICE STANDARDS AND PRACTICES IN YOUR COMMUNITY?

Contributed by Ruthetta Krause, Indiana State Teachers College, Terre Haute, Indiana

To what authority shall the teacher turn for answers to his questions, "What should the standards be in my business classes? What practices and procedures should my students follow in skill courses?" Certainly there is no one and only one correct answer. Yet a source too often overlooked when groping for the answers to those and similar questions is the business community in which you teach and in which your graduates will seek employment.

If, in general, the aim in teaching typewriting, shorthand, secretarial practice, and similar courses is vocational, then the teacher must understand and clearly interpret the demands of the business world. And it is the standards of the *best* business offices that must be met; it is not sufficient to teach to that level of work which is accepted and used simply because better is not available at the moment. The student must be prepared to do intelligently and efficiently the work usually performed by beginning office workers. This means much more than merely the mastery of skills. But it seems to be particularly in the field of skill attainment that teachers are prone to wish for set, specific standards.

Syllabi and Courses of Study

Where are the answers to be found? In state or city courses of study? In some instances such a source might be a helpful guide. However, the writer recently sent requests for syllabi or courses of study in the business subjects to the state superintendent of public instruction in each state and learned that many do not have such materials currently available. The publication dates of those received ranged from 1931 to 1949. Probably standards set fifteen years ago are of questionable value as valid guides now. It is gratifying to note that a number of the state departments are revising their courses of study.

There is wide variation among the standards as listed. The typewriting speed suggested for the first semester ranged from 15 to 35 words a minute; for the second semester, from 25 to 40; however, no indication was given as to the type of material used in the tests. Similar variance was found in second-year typewriting requirements, shorthand dictation rates, and transcription rates.

It is not likely that actual business practices, stand-

ards, or requirements vary to a great extent from one state to another, although we do know that the office requirements and practices may vary in different localities. Perhaps it is with the latter thought in mind that some state departments have not issued prescribed courses of study in the business subjects. This would be indicated by such statements as:

"We believe that it is better for the local school district to organize its own courses in terms of the needs of its students and the community. The State Department of Education acts in an advisory capacity in the organization of business training programs, but does not prescribe special courses of study."¹

This brings us back to our original question, "What are the office standards and practices in *your* community?" Having tried to find an official source to establish the standards, perhaps we should direct our attention to our own business communities instead.

For example, when the students leave your classes, what impression do they have regarding the prevailing practices concerning style or arrangement of business letters? By following the order of lessons in most typewriting texts, perhaps you introduce the indented style first when presenting business letters. And the directions for later problems would have students continue to use it frequently. Yet how many letters in the mail today are written in that style? In a survey made this year of several hundred letters, the writer found less than two per cent typed in indented style. What style is used most in the business offices of your community?

The style of the business letter is cited as only one example of the many aspects of business letters on which your students need familiarity with current practices rather than merely following a textbook. Look into the matters of close punctuation, five-space paragraph indentations, double-spaced letters, and many other such features and learn whether your classroom typewriting conforms to business typewriting.

Remember, too, that in the office there will be no one to say to your student, then a newly-employed office worker, "This letter has 175 words in it." Nor even, "Use a six-inch writing line for this letter." He will not be reminded, "Indicate the enclosures going out in this letter." Nor will his fellow worker typewriting at the desk across the aisle exchange papers and proofread his work for him.

We all give up lip service to the thesis that office-like dictation has its place in the classroom in the latter part of the training period. What is "office-like dictation?"

¹Letter from William R. Blackler, Chief, Bureau of Business Education, State Department of Education, Sacramento, California.

UNITED SERVICES

OFFICE STANDARDS AND COOPERATION WITH BUSINESS

Of course, one of the best ways to know is to learn through experience as a stenographer.

You know that in offices most dictators will not be indicating punctuation, paragraphs, or number of words in the letter. In some instances there will be inaccuracies in speech, grammatical errors, slurred words. In how many offices of your community do the stenographers first type rough drafts of the letters? And who ever saw a dictator outside the classroom with a stop watch in his hand? Certainly there must be a teaching period preceding that time when we expect the student to be able to carry out office-like tasks. But the plea here is not to lose sight of some of the later objectives toward which you are directing your teaching.

We get so concerned with our words-a-minute standards, which are extremely unrealistic in terms of office standards, that we may overlook the larger goal of being able to produce a good, usable quality of work in a reasonable time under office conditions.

The businessman does not know how fast he dictates, except that he likes to feel that he can speak as fast as he wishes and have his stenographer record it in her notebook. If pressed to make a statement in terms of words-a-minute skill necessary to do satisfactory work in his office, generally he will set the rate high. But actually the rate, if timed under normal conditions, is far less than the 100-word-a-minute standard that we say our students reach. One study found the average speed of dictation of 43 persons giving dictation at the desk to be 58 words a minute, the range being from 24 to 87. Do you doubt this? Then investigate. What are the facts in your community?

Realistic Standards

Are we overtraining? Are our students better than they need to be? No, but we are setting standards and giving training of a kind not comparable to office standards and practices. We say our students can take dictation at 100 words a minute, or 120, or even 140. Perhaps you are thinking, "I don't just *say* it—my students have the certificates to *prove* they can do it." How pitiful that we delude ourselves, the students, and the prospective employers in far too many instances by training these students in such a manner that they assuredly can take dictation at 100 words a minute (and faster) for five minutes with 95 per cent accuracy, and yet cannot meet the standards in the business office where the rate of dictation is much lower. The reason lies in the fact that too much of our teaching is geared to words-a-minute in terms of straight copy in the typewriting class and 95 per cent accuracy in the transcription class with too little emphasis on producing a usable piece of work in a reasonable time with a minimum amount of direction.

Think of the heartbreak experienced by a student who

has received "A" marks in earlier shorthand courses and earned his 100-word certificate, yet cannot transcribe mailable business letters dictated at approximately 60 or 70 words a minute. Such situations could be avoided, at least partially, by earlier emphasis on pre-transcription training in the shorthand classes; by adherence to high, office-like standards for attractive placement of material and neat correction of errors in the typewriting classes; and by attention to correct English usages in all classes.

The businessman wants a letter he can sign and mail, a report he can submit to his superior, a statistical table from which he can draw reliable conclusions without first having to proofread it himself to verify the accuracy of the figures. The 95 per cent accuracy, which to most students' way of thinking is a good grade as school marks go, doesn't mean a thing in the office. And the typist who can finger the keys at 60 or even 70 net words a minute on a "speed test" but makes two or three false starts on arranging a tabulated report, copies the minutes of the meeting without correcting the English errors that were made, waits to be told his type needs cleaning and his ribbon changing is not ready for the business office.

The idea of bringing business standards into the classroom is far from new. Leading educators refer to it in some way at practically every business education conference and convention. The professional magazines have articles written about it. Our professors lecture about it in college methods courses. Why, then, is so little done in the classroom to put these beliefs into force?

Businessmen themselves want to help the schools in their efforts to more efficiently prepare intelligent office workers. We have evidence of that fact in such education surveys as that made by the Providence Chapter of the National Office Management Association² and another study made cooperatively in Pittsburgh.³ Would you be surprised to know that in the latter survey, typewriting speed ranked fifteenth in the list of employer recommendations according to the frequency of mention and that dictation speed ranked twenty-second? The five most frequently mentioned recommendations concerned sense of responsibility, accuracy, spelling, initiative, and punctuality.

Perhaps you feel that the findings in Pennsylvania would not apply to your students. That may be. What are the office standards, practices, and recommendations in your community? And when you have ascertained what they are, will the practices and procedures in your classrooms be any different from those of today? The knowing is not enough—the test is in the doing.

²*Education Survey*, National Office Management Association, Providence Chapter (December, 1947).

³*Survey of Office Duties and Employer Recommendations for Improved High School Training*, Commercial Education Study Committee, Division of Curriculum Study, Pittsburgh Public Schools with the cooperation of the Pittsburgh Chapter, National Office Management Association (December, 1947).

UNITED SERVICES

BOOK REVIEWS

JESSIE GRAHAM, Editor
HYLA SNIDER, Associate Editor

Bookkeeping and Accounting, by Fayette H. Elwell, Vachel E. Breidenbaugh and Anseline G. Lins, Ginn and Company, 1949, 513 pages, \$2.76.

AN easy approach to the orderly management of personal business transactions and the mastery of the fundamentals of record keeping as a background for entrance into business is the purpose of this new book, appropriate for a one-year course for high school students.

A brief introduction to the balance sheet is given in the form of a simple statement of the financial condition of an average young student. There are other evidences of general-business values, such as direction in the use of banking services and in the handling of business papers, but these are marginal values. Emphasis is placed upon record keeping in the operation of business.

Starting with the transactions of a small service business, the principles of bookkeeping are soon applied to the complete bookkeeping cycle. Typical records, as found in a mercantile business, in a professional office, or in farming, are employed. Instruction in the handling of tax data, state and Federal, is included. Two practice sets, one for a retail clothing business, and one for a wholesale business, provide a practical means for summarizing principles and techniques previously studied.

Since one of the stumbling blocks to an easy acquaintance with a new subject is the lack of a working vocabulary, the glossary of business terms included should facilitate the understanding of business procedure as developed by the authors of this book.

Introduction to Accounting, by Robert R. Milroy and Geoffrey L. Carmichael, Houghton Mifflin Company, 1949, 863 pages, \$4.50. (Accounting Forms, \$1.75; Practice Set, \$1.25.)

IN producing this book, two experienced teachers have kept in mind the problems of beginning students, and have followed a plan which they believe will result in removing the fears and difficulties of the subject of accounting, and at the same time free the instructor from certain routine tasks, so that his time may be used more effectively for classroom teaching.

To aid in removing any possible mental obstacles, the authors have presented accounting principles in clear and logical progression, and have resorted to numerous devices to clarify the text material. Attractive features include: a direct and informal style; a simple approach to the basic concepts of record keeping; sample entries of financial statements; ledgers and journals;

a variety of business forms which serve as supporting papers for such entries; and a progressive set of problems. The use of color, the attractive format, and graphic presentation constitute an agreeable departure from the staid appearance of early accounting textbooks.

For a two- or three-semester college course, *Introduction to Accounting* covers the record-keeping activities of various kinds of business ownership entities, ranging from the individual proprietorship to the consolidation. To supplement the text (termed "self-teaching" by the authors) the available accounting forms and practice set enable the student to acquire a realistic approach to modern accounting practice. Progress tests and their answers constitute additional valuable teaching aids.

Why Stay in School, by Florence Taylor, Life Adjustment Booklets, Science Research Associates, Chicago, 1948, 48 pages. Single copies, 60 cents; scaled quantity prices.

LIFE ADJUSTMENT is currently at the top of the list among topics for discussion at educational conferences and for magazine articles. The committees that are functioning as a result of the Prosser Resolution, popular magazine articles on "Why They Leave School," and other signs point toward the need for more teaching and guidance materials on life adjustment. One of the ways in which this need is being met is through the publication of this Life Adjustment Series of booklets. At least seventeen of these pamphlets have been published to date, among them being: "Understanding Yourself," "Growing Up Socially," and "What Good Is High School?" Each unit consists of a booklet, an instructor's manual, and a poster.

The booklet, "Why Stay in School?" is written by the Assistant Secretary, Research and Publicity, of the National Child Labor Committee. The pamphlet is written for high school pupils, giving them the facts—what happens to dropouts, how dropouts feel later about their decision, what you are going to lose or gain by dropping out of school.

The various reasons for dropouts are analyzed and the advantages of staying in school are illustrated by numerous anecdotes that appeal to young people as they deal with their contemporaries. The importance of the high school diploma is brought out also by illustrative stories. Suggestions for getting help in solving immediate problems are made.

This is an excellent guidance series on life adjustment.

American Social Insurance, by Domenico Gagliardo, Harper and Brothers, 1949, 671 pages, \$5.

SECURITY is today an attention-getting word. People are thinking about their own security and are paying extra-close attention when it is mentioned. While personal security comes first in thought, social security is interwoven with it. Indeed, a pressing current problem is how to provide and administer adequate social insurance. The intense interest in this subject makes its inclusion in insurance and in general business courses particularly appropriate. This new book is one of the first full-length pictures suitable for school and consumer use.

BOOKS RECEIVED

Bookkeeping, by Alfred M. Hoffman, American Book, 1949, 235 pages, \$2.44.

THE STUDENT who is introduced to bookkeeping through this book sees first a purchase invoice with guide lines indicating where each item is to appear in the purchase journal. Thereafter when new transactions are introduced, he is treated to a cartoon explanation of all the relationships involved. He is led through the journals and ledgers to the more advanced features of bookkeeping. Exercises and a practice set are included in this simple and practical book.

Elementary Accounting, by Arthur W. Holmes and Robert A. Meier, Richard D. Irwin, Chicago, 1949, 828 pages, \$5.

Materials for a one-year course in beginning accounting are here provided. There are many illustrations of business forms and accounts, together with 175 problems and three practice sets. The balance sheet approach is used.

Legal Aspects of Business, by Harold F. Lusk, Richard D. Irwin, Chicago, 1949, 815 pages, \$5.

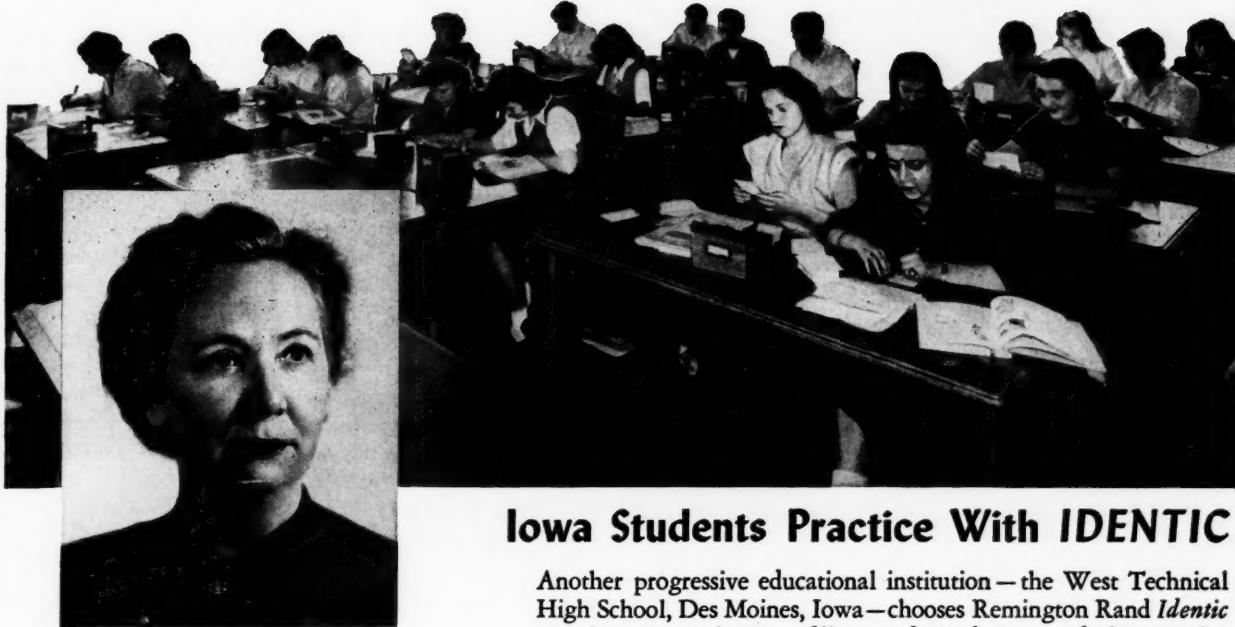
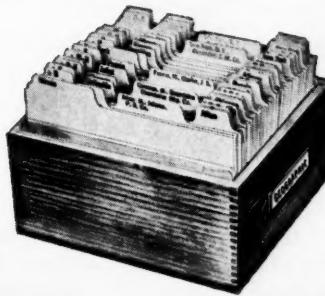
This college textbook on business law is written from the point of view of the consumer of law. The student is given an understanding of the "why" of our law and the principles upon which it is based. The applications are to business law. The questions, problems, and cases at the end of each chapter are helpful student aids.

Audits and Examinations, Christian Oehler, American Book Company, New York, 1949, 570 pages, \$5.25.

AUTHORITATIVE guidance and practical directions for auditing prepared by a practicing accountant and professor of accounting. A companion book of cases and problems is available.

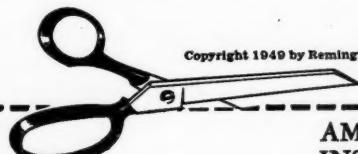
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Masten

(Continued from page 21)

students that reversing entries are always necessary when the adjustment opens up a new balance sheet account.

Compare the two problems and show that the results are the same. The student will have a question as to the method which should be used. A guiding principle should be given so that he will know how to make the original entries. If the goods or services will last longer than the accounting period, the original entry should be made in a balance sheet account. If a three-year insurance policy was purchased for \$300 and the accounting period is one year, it is better to make the entry in an asset account as the part which is used during the year is easily transferred to a profit and loss statement account and no reversing entry is required. If goods or services are expected to be consumed before, or by the end of the accounting period, the original entry should be made in an income statement account. Example: Advertising supplies were purchased for \$65. These were expected to be used before, or by the time the accounting period ended. In this case, if all the supplies were used before the close of the period, there would be no need for an adjusting entry. The balance of the expense account would be closed into the profit and loss account. If all the supplies were not used at the end of the period, it would be necessary to make an adjustment, transferring the unused portion to an asset account. At the beginning of the new period a reversing entry would be required to transfer the amount back to a profit and loss statement account.

Of course, these adjusting entries may be made directly on the work sheet and keyed with letters. Through calculations on the work sheet, we may obtain an adjusted trial balance. With this correct trial balance we may expect to have correct reports. It is then only a matter of copy work to journalize these adjusting entries. The journal entries may then be posted to the ledger to give the accounts their correct values.

The same method of presentation may be used for deferred credits to income, accrued assets, accrued liabilities, and valuation reserves. In each case, place the fundamental accounting equation on the board. Show that amounts are transferred from the accounts in one bracket to the accounts in another bracket.

Closing the temporary accounts is a simple matter after the adjustments have been made. The balances of all accounts in Bracket II will be closed into a summary account, usually called the profit and loss account. If the work sheet is complete, these balances will be found in the profit and loss columns.

The teacher must keep in mind the fact that the student should have a thorough understanding of the principles involved. This does not mean that the student should memorize the facts from a previous problem. The teacher must be able to demonstrate on the board, to direct the work of the students at their desks, and to give enough practice problems to develop skill and ability in handling adjusting and closing entries.

Bookkeeping

(Continued from page 28)

outside the classroom. There was but little danger that one student was going to work a distinctly different set of books for another student as a favor. Of course, there was the possibility that one student could, and would, labor long and hard to get a set of books completed for another (very special) student, but even so at least one superior bookkeeper has been developed, and one superior bookkeeper per family is above par for the course.

A bookkeeping teacher who is nimble with figures will not need to make a check chart to use in addition to the textbook key. He can note on the student's set the changed transaction and mentally calculate its effect on the various processes of the bookkeeping cycle. In case the teacher desires to have something more reliable and permanent with which to check answers; he can, without much trouble or time, prepare a chart which would list each student's name and the totals that each student should obtain for each step of the cycle. Then all the teacher would need to do to check the student's set would be to compare the student's figures with the figures listed on the prepared chart. The preparation of this chart would be the maximum sacrifice of the teacher in effecting the elimination of copying opportunities while working long problems and practice sets.

The next time you hear a bookkeeping or accounting teacher lament about students copying on practice sets, don't sympathize—tell him to "get hep" and eliminate the opportunities for copying.

Typewriting

(Continued from page 26)

is the person to be taught. There is no justification for this. There are as many textbooks available for the use of the one-handed typist as there are for the two-handed typists, BECAUSE any keyboard assignment which seems preferable to the teacher is adaptable to the textbook being used in the regular typewriting classes, and our standard typewriting texts have all been designed for the development of typewriting power.

One-handed typing does not require a specialized text, only specialized instructional procedures for the initial presentation; consequently, the teacher needs only to adapt available materials to an immediate need.

Theoretically, typing with one hand may seem difficult; actually it is easy to teach and fascinating to learn. It is the simple process of coordinating straight thinking and planning by the teacher with the desire of the one-handed person to learn.

Our responsibility as teachers ends only when these individuals are either restrained, or have been assisted in learning to live and work with a single hand and when we have succeeded in assisting them to become self-sufficient in our subject.

The Education Policies Commission of NEA has published a four-page leaflet summarizing the main points in *American Education and International Tensions*. It includes suggestions for teachers' use in studying and discussing the report. The leaflet, entitled *Study Guide on American Education and International Tensions*, is available free on sending a self-addressed stamped envelope to the UBEA Executive Secretary.



Goals for NABTTI

The National Association of Business Teacher-Training Institutions is nearing the completion of its twenty-third year in promoting the improvement of business teacher education. The association had its inception at the University of Iowa Research Conference in Business Education held on March 19, 1926. Since its initial organization the leaders of the association have worked diligently for the improvement of business teacher education in the collegiate institutions of the United States. This outstanding leadership has developed under business educators such as Earl Blackstone, Paul Lomax, Ann Brewington, C. M. Yoder, Helen Reynolds, M. E. Studebaker, William R. Odell, R. G. Walters, F. G. Niehols, Paul Carlson, Catherine Nulty, Vernal Carmichael, Paul Salsgiver, Frances Bowers, Paul Selby, H. M. Doutt, Hamden L. Forkner, Margaret Ely, and Peter Agnew; all who have unselfishly served as president of the association.

One of the major purposes of NABTTI is the continuous improvement of collegiate programs for the preparation of teachers of business subjects. Through the annual meetings of the institutional representatives of the association, the pertinent problems in business teacher education have been attacked successfully.

The association has worked consistently for the improvement of standards for certification of business teachers. In retrospect, much progress can be seen in the improvement of regulations of certifying institutions and agencies. There is still room for further progress in the improvement of teacher certification. Some states have few requirements while others have rigid rules for certification. The association is ambitious to bring about more uniform requirements in business teacher certification that will provide qualified business teachers in each secondary school.

The association is committed to a policy of aiding and promoting research in the improvement of business teacher education. Many of the forty-eight BULLETINS have been devoted to reporting pertinent research in business teacher education. The association is vitally interested in cooperating with the UBEA Research Foundation in further research devoted to improvement in teacher education.

The fourth purpose of the association is the development of further recognition among school administrators and teachers of the significance of business education. The importance of business education is being more widely recognized by people in all walks of life. Business education must become as much a part of general education as all of those phases of general education that have long been the core of the secondary school program. The association is interested in seeing that business teacher education gains its proper place of importance in the education of all persons for economic citizenship.

E. C. McGILL, President

UBEA IN ACTION

NEWS, PLANS, AND PROGRAMS

President Fries Announces District Assignments

President Fries has announced specific state assignments for members of the UBEA National Council during the present fiscal year. It is the responsibility of the Council members to promote the UBEA program of activities in the states assigned to them so as to better serve business education teachers in their districts. The Council members will work through state directors, committeees, and key persons in building a considerably increased UBEA and state membership and in promoting the Students Typewriting Tests, National Business Entrance Tests, Future Business Leaders of America Clubs, and other activities of UBEA. As a member of the National Council for Business Education each will perform liaison duties in connection with affiliated associations and the four UBEA Divisions by working closely with the Executive Committee of each group.

The professional address of each board member is listed on the index page of the *FORUM*. Council members and state assignments are given below.

Northeastern District

Edward L. Cooper	— New York Puerto Rico
William S. Brawn	— Maine New Hampshire Vermont
Paul M. Boynton	— Connecticut Massachusetts Rhode Island

Middle Atlantic District

Thomas M. Greene	— Maryland Dist. of Columbia Delaware
Edwin H. Goldstein	— Pennsylvania

Bert Card — New Jersey

Southern District

Parker Liles	— Georgia Florida North Carolina South Carolina
Benjamin R. Haynes	— Alabama Mississippi Louisiana Arkansas
Arthur L. Walker	— Virginia West Virginia Tennessee Kentucky

Former President to Address DPE

Members of UBEA and Delta Pi Epsilon will be pleased to learn that Hamden L. Forkner, former president of UBEA, has been selected to deliver the eighth annual Delta Pi Epsilon lecture on the subject, "Curriculum Planning in Business Education." Elvin S. Eyster, national president of Delta Pi Epsilon, has announced that the lecture will be given at a dinner meeting on Thursday evening, December 29, in the Red Lacquer Room of the Palmer House Hotel, Chicago.

The seventh annual lecture was given by Dr. Forkner on "Challenges to Curriculum Planners." The subject of curriculum planning in relation to business education is so important and so comprehensive that it seemed impossible to treat it adequately in one lecture. Therefore, Dr. Forkner kindly consented to give the lecture this year on "Curriculum Planning in Business Education," in which he will deal with the specific problems of curriculum planning in relation to business education. This lecture will be a complement to the one given last year.

Central District

Russell J. Hosler	— Wisconsin Illinois
Gladys Bahr	— Ohio Missouri Indiana
Ray G. Price	— Minnesota Iowa Michigan

Western District

Mary Irene Brock	— Kansas Nebraska North Dakota South Dakota
Cecil Puckett	— Colorado Montana Wyoming
E. C. McGill	— Texas Oklahoma New Mexico

Pacific District

Clara Voyen	— Oregon Washington
Edwin Swanson	— California Arizona Nevada
John N. Given	— Idaho Utah Hawaii

Joint Tests Committee

The Joint Committee on National Business Entrance Tests met in New York City on October 17. W. M. Polishook was elected chairman and R. E. Slaughter was chosen as secretary.

It was voted that the Joint Committee on Tests repay to UBEA and NOMA their respective contributions to the capital investment of the program. This capital investment represents deficits previously incurred and made up by the sponsoring associations.

The committee discussed the question of research to be undertaken in concurrence with the Joint Committee; in particular, the UBEA Research Foundation, of which Paul S. Lomax is president. The majority of the committee believed that it would be desirable to have one person take the initiative and responsibility for research, in planning investigations, and in preparing instruments for research to be used by groups such as the Research Foundation.

An experimental regional grading center is being planned. Other centers will be established providing the experimental one proves satisfactory.

The major item of business on the agenda was a discussion of the 1950 revisions of the National Business Entrance Tests.

UBEAs representatives on the Joint Tests Committee are: Clyde W. Humphrey, Business Education Service of the U. S. Office of Education; and W. M. Polishook, Temple University. R. E. Slaughter, McGraw-Hill Book Company; and Harold M. Perry, Colgate-Palmolive-Peet Company, are NOMAs representatives. Mr. Perry, a former business educator, succeeds Theodore Thompson, National Broadcasting Company, as a member of the committee. Harold E. Cowan, High School, Dedham, Massachusetts, T. W. Kling, NOMA Office, and Hollis Guy, UBEA Headquarters, are consultants.

The next meeting will be held on January 9 in New York City.

Important to Members

Through a cooperative arrangement with the National Association of Secondary-School Principals, contents of the November BULLETIN will be incorporated with the Winter Issue of THE NATIONAL BUSINESS EDUCATION QUARTERLY.

UBEA IN ACTION

PUBLICATIONS COMMITTEE



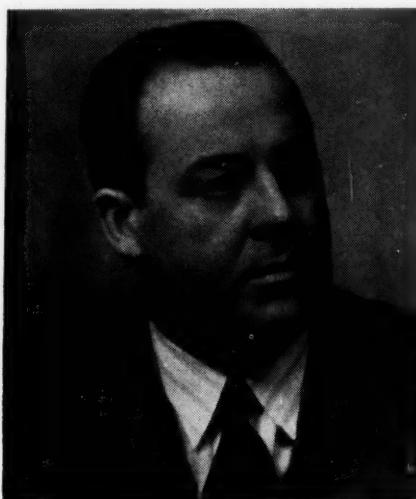
VERNAL H. CARMICHAEL, Chairman



HAMDEN L. FORKNER



S. JOSEPH DeBRUM



J. FRANK DAME



HOLLIS GUY, Executive Editor



ANN BREWINGTON

Publications Committee Announced for United Business Education Association

At the 1949 meeting of the UBEA National Council, President Fries was authorized to appoint an integrated editorial committee to coordinate the UBEA publications program. Since that time, President Fries has sought the advice and counsel of many persons in regard to the personnel of this committee.

Vernal H. Carmichael, Ball State Teachers College, Muncie, Indiana, was selected to head the committee. Dr. Carmichael is a former editor of THE NA-

TIONAL BUSINESS EDUCATION QUARTERLY and a frequent contributor to educational publications. Other members of the committee are: J. Frank Dame, Florida State University; S. Joseph DeBrum, San Francisco State College; Ann Brewington, University of Chicago; and Hamden L. Forkner, Teachers College, Columbia University. The UBEA Executive Secretary and UBEA President are ex-officio members of the committee.

In addition to serving as an advisory council, the Committee is charged with the responsibility of: (1) Filling vacancies in the editorial staff, determining policies, approving advertising copy, and assisting

editors in selecting contributors for UBEA publications. (2) Arrange for carrying out such invitations as may be extended to UBEA by NEA, cooperating associations, and agencies for joint publications. For example, The NEA JOURNAL is cooperating with UBEA by presenting a series of articles on business education. It will be the duty of the UBEA editorial committee to solicit and approve the articles to be published in this magazine.

Chairman Carmichael and members of the committee will welcome suggestions from members of the Association and advertisers for improved services through the UBEA publications program.

UBE A IN ACTION

FORUM'S EDITORIAL STAFF



GERTRUDE ROUGHEDGE



MILTON C. OLSON



HAROLD B. GILBRETH



THELMA P. BOYNTON



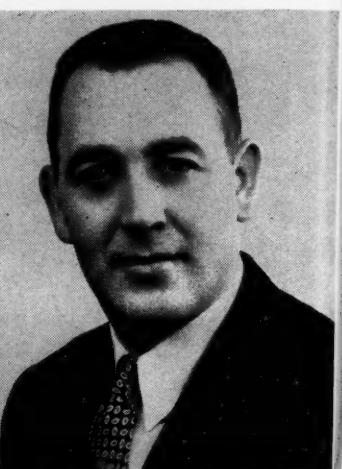
JOHN L. ROWE



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WILLIAM R. BLACKLER



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VIOLA DURAIN



RAY G. PRICE



ARTHUR S. PATRICK



DOROTHY TRAVIS

UBEA IN ACTION

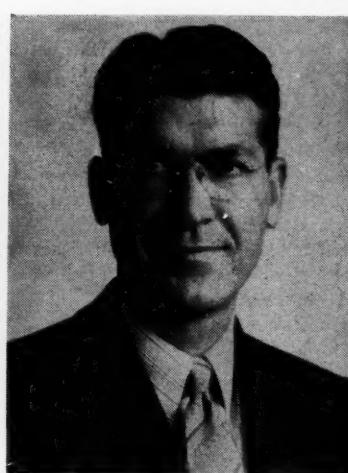
FORUM'S EDITORIAL STAFF



JESSIE GRAHAM



FRED C. ARCHER



LEWIS R. TOLL



HYLA SNIDER

A Salute to the Forum Staff

Loyalty and dependability characterize the UBEA FORUM Staff. The hundreds of problems which must be solved to produce a single volume of this publication are not commonly thought of by the reader. Soliciting contributions, scheduling, editing, copyfitting, proofreading, revising, and meeting deadlines are but a few of the terms familiar to the Staff.

To educators all over the country, both business educators and general educators, the FORUM has become the spokesman for business education in America. It is the monthly magazine owned and published by business teachers which features specialized areas of business education and provides a monthly service in each subject matter area—shorthand, typewriting, bookkeeping and accounting, teaching aids, general clerical, office machines, basic business, the distributive occupations, and office standards. Contributors are selected to represent all phases of business education and all levels of instruction. The editors are specialists in their respective fields, each entertains a strong conviction concerning values which may be derived from cooperative action of UBEA as well as from the individuals who maintain membership in the Association.

What You Can Do

If you have enjoyed the FORUM, if you think it is a good magazine for business teachers, if you really want to contribute just a little toward helping make the FORUM better, there are two things you can do. First, write to the issue editor of your particular field of interest and report

some of the interesting things you are doing or write to ask about something on which you would like help. He, in turn, will get someone to write an article, because, if the question is important to you, it is also likely to be a problem for many other business teachers. Secondly, if you want to help in another way, all you have to do is to get another member for UBEA which means another reader for UBEA FORUM.

Principals' Bulletin

The November 1949 BULLETIN (Business Education Program in the Secondary School) of the National Association of Secondary-School Principals Association is receiving wide acclaim by business teachers and administrators. Single copies may be obtained by sending one dollar to UBEA Headquarters or to the Secondary-School Principals Association, 1201 Sixteenth Street, N. W., Washington 6, D. C.

Schedule of Issues

Shorthand (October) *Editor*—Thelma Potter Boynton, 106 Morningside Drive, New York City; *Associate Editor*—Ann Brewington, School of Business, University of Chicago.

Typewriting (November) *Editor*—John L. Rowe, Teachers College, Columbia University, New York City; *Associate Editor*—Dorothy Travis, Central High School, University of North Dakota, Grand Forks.

Bookkeeping and Accounting (December) *Editor*—Milton C. Olson, State College for Teachers, Albany, New York; *Associate Editor*—Fred C. Archer, State Teachers College, St. Cloud, Minnesota.

Modern Teaching Aids (January) *Editor*—Harry Q. Packer, State Department of Public Instruction, Board of Education Building, Wilmington, Delaware; *Associate Editor*—Lewis R. Toll, Illinois State Normal University, Normal.

General Clerical and Office Machines (February) *Editor*—Gertrude Roughsedge, Medford High School, Medford, Massachusetts; *Associate Editor*—Marion M. Lamb, The University of Houston, Houston, Texas.

Basic Business (March) *Editor*—Harold Gilbreth, Winthrop College, Rock Hill, S. C.; *Associate Editor*—Ray G. Price, University of Minnesota, Minneapolis.

Distributive Occupations (April) *Editor*—William R. Blackler, State Department of Education, Sacramento, California; *Associate Editor*—John A. Beaumont, State Department of Education, Springfield, Illinois.

Office Standards and Co-operation with Business (May) *Editor*—Erwin M. Keithley, Department of Business Education, University of California, Los Angeles 24; *Associate Editor*—Arthur S. Patrick, University of Maryland, College Park, Maryland.

Book Reviews (monthly) *Editor*—Jessie Graham, Supervisor Business Education, Los Angeles City Schools; *Associate Editor*—Hyla Snider, Connecticut College, New London, Connecticut.

Index (May) *Editor*—Viola DuFrain, Southern Illinois University, Carbondale.

Note: Photographs lacking for Marion M. Lamb, Katharine Christie, John A. Beaumont, Ann Brewington, and Hollis Guy who are also members of the Forum Staff.

UBE A IN ACTION

DIVISIONS

NABTTI

"The Professionalization of Teacher Education" is the theme for the annual convention of the National Association of Business Teacher-Training Institutions which will be held in Atlantic City on February 24-25, 1950. President McGill has announced that Friday's session will begin at 10 a.m. with a general session



E. C. MCGILL, President

Mr. McGill is Head of the Department of Commerce, Kansas State Teachers College, Emporia. His teaching experience covers all levels of education.

open to members and guests.

Friday afternoon has been designated for meetings of all UBEA Divisions.

A second general session has been scheduled for Saturday morning. The convention will close following the luncheon meeting which will feature a speaker on international education.

Officers of NABTTI are presented below. The purposes of NABTTI are stated in the editorial on page 39 of this issue.



PETER L. AGNEW, Past-President

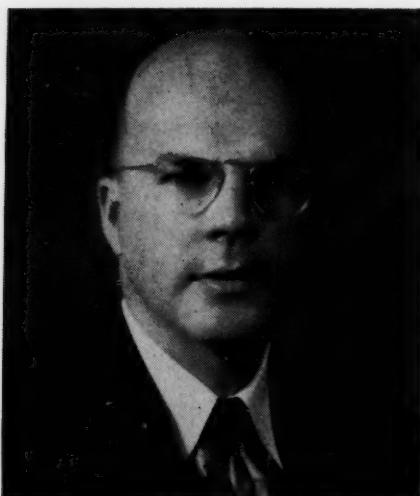
Dr. Agnew, Assistant Dean, School of Education, New York University, New York City, is perhaps best known for his contributions in the field of office practice.

Regular members of UBEA may join NABTTI by becoming a professional member of UBEA. Professional members who failed to indicate the Business Teacher Education Division when making new or renewal application for the current year may become individual members of NABTTI by sending their request to the UBEA Executive Secretary. Membership in this division is included with the six dollar professional dues in UBEA.



ROBERT P. BELL, Treasurer

Mr. Bell is Assistant Professor of Business Education, Ball State Teachers College, Muncie, Indiana. He was formerly at University School, Bloomington, Indiana.



HARRY HUFFMAN, Secretary

Dr. Huffman has accepted a position at Virginia Polytechnic as Professor of Business Education. His resignation at the University of Oklahoma is now effective.



STEPHEN J. TURILLE, Editor

Dr. Turille is Head of the Department of Business Education, Madison State College, Harrisonburg, Virginia. He has also taught summer sessions at Harvard University.



JOHN L. ROWE, Vice-President

Dr. Rowe is Assistant Professor of Business Education, Teachers College, Columbia University, New York City. He was formerly at Boston University.

UBEA IN ACTION

DIVISIONS

Atlantic City Meeting

The joint meeting of the National Association of Business Teacher-Training Institutions and other UBEA Divisions is one of approximately 50 groups which will hold sessions concurrently with or preceding the annual meeting of the American Association of School Administrators in Atlantic City during the last part of February. Business educators who plan to attend the joint meeting on February 24-25 should make reservations immediately by writing to Hotel Claridge.

ISBE

The six Americans who participated in the course in international business education presented by Holland, Belgium, and Luxembourg did not realize how very hospitable the Europeans would be. Under the leadership of Herbert A. Tonne, President of the United States Division of the International Society for Business Education, the following Americans enjoyed the benefits of the economic course: William Sakson of Hunter College, Seymour Rosen, High School, Tottenville, N. Y., Mary E. Glaney of Skidmore College, Elise Yaden, and Reba Nemeroff.

The Luxembourg section of the program lasted two days and consisted of trips to steel mills, wineries, and other industries. Everyone was fascinated by this grand little country. During the Dutch phase of the course every one was housed in Amsterdam and daily trips were made from this city by bus to inspect the major businesses and industries of the country. In Belgium, three days were spent in the neighbourhood of Antwerp, two days around Ghent, one day in Brussels, and four days in the vicinity of Liege. The group had many opportunities to study plants and other business establishments and installations, entrance to which is denied for the usual visitor.

There were about 125 members of the course from sixteen different countries including Norway, Sweden, Denmark, Holland, Belgium, Luxembourg, Spain, Portugal, Italy, Switzerland, Greece, Egypt, and the U.S.A.

While the visits to business houses and industrial plants were important the most valuable phase of the course was the opportunity to meet with so many colleagues from other countries. The tours, lunch-

s, and dinner meetings gave many chances in informal sessions for comparing purposes, procedures, and results of business education in the various countries. The friendships that were made during the 20-day course were especially valued.

No country in Europe is more interesting to Americans than Denmark. The Danes and the Americans seem to be especially able to understand each other. Several members of this year's delegation tasted a little of Danish hospitality and can assure those who go next year that they will be very well received. The national president of the International Society for Business Education, is H. A. Damgaard-Nilsen, an influential Danish business man. Mr. Damgaard-Nilsen is also head of the Danish group. This gives extra assurance that the course will be worthwhile and that full opportunity for careful inspections of schools, business offices and economic aspects of Denmark will be available.

International cooperation such as that afforded by these international economic courses is especially important at this time when better understanding is so important. It is hoped that many Americans will want to profit from and enjoy themselves by becoming members of the course when it is given next summer in Denmark. Details of the 1950 course will be published in this monthly column.—Herbert A. Tonne, *Immediate Past-President*.

Note: Any member of UBEA who wishes to receive issues of THE INTERNATIONAL REVIEW and participate in the activities of the U. S. Chapter of the International Society for Business Education may send three dollars additional dues to the UBEA Executive Secretary. A portion of the dues will be sent to the International Bureau in Switzerland.

RESEARCH

The responsibility of building a strong division of research belongs to all of us. You can participate in this division by reporting important studies which are now underway or studies which should be made in your area.

Membership in the Research Foundation is free to professional members of UBEA. Professional membership also gives you the research issues of THE NATIONAL BUSINESS EDUCATION QUARTERLY.

ADMINISTRATORS

One of the factors that will contribute to the improvement of business education is more effective administration and supervision. Just as study, research, and discussion leads to improved teaching techniques, so should study, research, and discussion lead to improved techniques in the administration and supervision of business education. The Administrators' Division of UBEA was created in the hope that increased study and attention would be given to that phase.

During the year that this division has been in existence, it has endeavored to assist those persons interested in the program of administration and supervision.

The first project was the preparation of a directory of the persons who are responsible for directing programs of business education in the various states and the larger cities. This directory has been published and mailed to members of the Administrators Division. It is now being revised in preparation for the 1950 printing.

The second project is a study of the status of administration and supervision in the larger cities. A report will be published in the near future.

The third project sponsored by this Division is the publication of two annual issues of THE NATIONAL BUSINESS EDUCATION QUARTERLY. These issues are devoted to problems of administration and supervision in business education.

The fourth project. Realizing the need for close liaison with "top management," in education, the Division has planned its first professional meeting as a part of the joint convention of UBEA Divisions which will be held in Atlantic City on February 24-25. Many of the administrators in attendance at this meeting will remain for the annual convention of the American Association of School Administrators.

An Invitation

Membership in the Administrators' Division is available to UBEA professional members without additional cost. You are cordially invited to join this Division and lend your effort in providing more effective administration and supervision in business education.—Bernard Shilt, *President*.

Meeting with wide approval from teachers—

**"Right—at the Start," Royal's new
and thoroughly authoritative school
film, helps you teach typing to be-
ginners in a vivid way.**

THIS NEW teaching aid is intended for intermittent projection over a two- to three-week period in beginners' typing classes.

This is a demonstration film. Novel, dramatic closeups show graphically and clearly proper use of machine controls, key-stroking, and key-location. An unobtrusive, motivating narration helps hold the students' interest throughout the film.

This supplementary teaching aid (16 mm., black & white, sound) fits in admirably with individual teachers' programs. Prints for rental or purchase at actual cost to us.

*For further information on "Right—at the Start,"
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AFFILIATES IN ACTION

In this section of the UBEA FORUM, affiliated and co-operating associations are presented. The announcements of meetings, presentations of officers, and descriptions of special projects should be of interest to FORUM readers. An affiliated association is any organized group of business teachers on the local, state, or regional level which has officially united its activities with UBEA. A co-operating association is defined as one for which the UBEA National Council for Business Education has established a Co-ordinating Committee.

Affiliated Associations

Akron Business Education Association
Alabama Business Education Association
Arizona Business Educators' Association
Arkansas Education Association, Business Section
California Business Education Association
Chicago Area Business Educators' Association
Colorado Education Association, Commercial Section
Connecticut Business Educators' Association
Delaware Commercial Teachers Association
Florida Education Association, Business Education Section
Georgia Business Education Association
Houston Independent School System, Commercial Teachers Association
Idaho Business Education Association
Illinois Business Education Association
Indiana State Teachers Association, Business Education Sections
Inland Empire Commercial Teachers Association
Iowa Business Teachers Association
Kansas Business Teachers Association
Kentucky Business Education Association
Louisiana Business Teachers Association
Maryland Business Education Association
Missouri State Teachers Association, Business Education Section
Montana Business Education Association
Nebraska State Education Association, District 1, Business Education Section
New Jersey Business Education Association
New Mexico Business Education Association
North Carolina Education Association, Business Education Section
North Dakota Education Association, Commercial Education Section
Ohio Business Teachers Association
Oklahoma Commercial Teachers Federation
Oregon Business Education Association
Pennsylvania Business Educators Association
Philadelphia Business Teachers Association
South Carolina Business Education Teachers Association
South Dakota Commercial Teachers Association
Southern Business Education Association
Tennessee Business Education Association
Texas State Teachers Association, Business Education Section
Tri-State Business Education Association
Utah Education Association, Business Education Section
Washington, Western Commercial Teachers Association
West Virginia Education Association, Business Education Section
Wisconsin Education Association, Commercial Section

Presidents of Affiliated Associations



D. S. THORNTON
Idaho

CLARENCE CAREY
Illinois

KERR MILLER
Pennsylvania

Indiana

Provision for UBEA affiliation was incorporated in the constitution of the Business Education Section of the Southwestern Indiana Teachers Association at its fall meeting. Ray W. Arensman, president of the section, is being succeeded to office by Warren Wilhelm of Evansville. Dortha Mason, Princeton, is secretary. Evelyn Hatfield, Evansville, and the retiring president are also members of the executive board.

Winifred Wagoner, Muncie, Indiana, is the new president of the Central Section. Other members of the executive board are: Vice-President V. W. Babb, Secretary Berniece Foster, Paul Carmichael, Paul Muse, Robert Bell, Ester Bray, and Emily Hertman.

The Northwestern Section named as its 1949-50 officers: Chairman, Hazel Crawford; Vice Chairman, Helen Wright; and Secretary, Bernadette Jones. T. Fruchling, Hammond High School, was chairman of this section at the time of the fall meeting.

North Dakota

The Business Section and Co-operative Section of the state association voted to merge and call future meetings under the new name—Business Education Section of the North Dakota State Education Association.

Helen White, State Teachers College, Dickenson, is the new chairman. Winetta LaMont of Devils Lake and Mrs. Earl Bute of Wahpeton are vice chairman and secretary, respectively.

Nebraska

A. V. Breidenbaugh, Indiana State College, was the guest speaker at the annual luncheon meeting of the Business Education Section, District 1 of the Nebraska State Education Association. Mr. Breidenbaugh spoke on the subject, "Motivation, Methods, and Visual-Aids in the Teaching of Bookkeeping." The meeting was held in Lincoln.

Gertrude Beers who was recently retired from the staff of the University of Nebraska was honored at the luncheon for her many years of service. Miss Beers is a well-known leader in business education, both as a teacher and a pioneer in the field.

A new film on the teaching of typewriting was shown following the luncheon. Mrs. Alice Black presided at the meeting.

New Mexico

The New Mexico Business Education Association officially affiliated with UBEA on October 27, 1949. Mrs. Irene Baird, Alamogordo High School, was elected president of the organization for the current year. Other officers are: Vice-President, Walter G. Caster, Las Vegas High School; Secretary, Mollie Cerny, New Mexico Western College; and Treasurer, Jean Marsh, Albuquerque High School.

Delegates elected to the 1950 UBEA Representative Assembly are: Mrs. Nan C. Moberly, Hondo; and the president, Mrs. Baird. Floyd W. Kelly, Highlands University, is UBEA State Director in New Mexico.

AFFILIATES IN ACTION



ELISE ETHEREDGE

South Carolina Teacher Heads Southern Association

Elise Etheredge, Columbia High School, Columbia, South Carolina, was elected president of the Southern Business Education Association at the annual meeting which was held in Miami, Florida, November 24-27. Miss Etheredge is a former secretary of SBEA and a past-president of the South Carolina Business Education Teachers Association. She succeeds Howard M. Norton, Louisiana State University, Baton Rouge.

Also elected were: Margaret Buchanan, Mississippi State College for Women, Columbus, first vice-president; and R. A. Evans, Evans College of Commerce, Gastonia, North Carolina, second vice-president.

Officers reappointed by the executive committee were: Frank M. Herndon, University of Mississippi, as secretary; and Harold F. Craver, Louisiana State University, treasurer.

Lloyd Baughman, Atlanta Division, University of Georgia, was reappointed to edit the association's magazine, *MODERN BUSINESS EDUCATION*.

Approximately four hundred members attended the Miami meeting. The next convention will be held in Richmond, Virginia, November 23-25, 1950.

Tri-State

Tri-State Business Education Association held its fall convention at the Roosevelt Hotel in Pittsburgh October 7 and 8, 1949.

The convention opened with a dinner for private school educators on Friday evening. L. C. Sausen of Duffs-Iron City College, Chairman of the Private Schools Division presided at the dinner. Guest speaker for the occasion was Ernest Brown of Veterans Administration.

Following the dinner program Friday evening, members assembled for a demonstration on the teaching of Gregg Simplified Shorthand by Madelyn Stroney of Gregg Publishing Company. The group was then entertained with several numbers of instrumental music, and a movie on Guatemala.

Saturday morning's business session was formally opened at 9 o'clock by C. A. Neale, President of Tri-State. Vice president Raymond Morgan introduced the panel and speakers comprising Saturday morning's program.

New officers of the association are: C. A. Neale, Hammel Business University, Akron, Ohio, *president*; George W. Anderson, University of Pittsburgh, *first vice-president*; Raymond W. Morgan, Johnstown High School, Johnstown, Pennsylvania, *second vice-president*; Virginia C. Robinston, Washington Irving High School, Clarksburg, West Virginia, *secretary*; and Paul S. Smith, Norton High School, Barberton, Ohio, *treasurer*.

The spring convention will be held in Cleveland, Ohio, in April 1950 at the Statler Hotel.

South Dakota

The South Dakota Teachers Association held district meetings October 17 and 18 at Aberdeen, Pierre, Sioux Falls and Rapid City. At this time sectional meetings were held by the South Dakota Business Teachers organization which is affiliated with UBEA.

Esther Knutson of Mitchell, the state president, arranged the program for the district meeting held at Sioux Falls, which consisted of round-table discussions of the teaching of business subjects. Speakers included Goldena Fisher of Chicago and Fidelis Walter of Sioux Falls. Dorothy Hoffer, UBEA State Membership Chairman, told about the UBEA Representative Assembly which she and Miss Knutson attended in Boston last July as delegates from the South Dakota Business Teachers Association.

Jane Tice of Pierre, state treasurer, and Clinton Thomas of Wessington Springs were in charge of the program for the Central District held at Pierre. Their program included open forums on teaching typing, bookkeeping and shorthand. Virginia Sladek and Mrs. Helen Spitzer of Pierre assisted in leading the discussions.

The Western District sectional meetings were arranged by Pauline Pearson of Rapid City, state secretary. At these meetings round-table discussions on the teaching of business subjects were led by Mrs. Eva King, Mrs. Florence Peacock and Pauline Pearson of Rapid City, and Betty Morrill of Belle Fourche. Guest speaker was Herb Heilig from Colorado State College who gave many inspiring

Pennsylvania

Business teachers in Pennsylvania will meet in Harrisburg on December 27, at the YWCA Building. President Kerr Miller will call the business session to order at 10 a.m. Important reports will be given by Adele Frisbie, chairman, legislative committee; and Walter Rygiel, Chairman of the research committee. J. Robert VonDrach is chairman of the nominating committee which will also report at the business session.

John Hauber, Chief of Business Education, State Department of Public Instruction, will welcome the business teachers.

"Modern Philosophies and Practices in Business Education" is the subject chosen for the major address to be given by Harvey A. Andruss, president, Bloomsburg State Teachers College.

Officers of the Pennsylvania group include: *President*—Kerr Miller, Williamsport; *Vice-President* — Walter Rygiel, Bloomsburg State Teachers College; *Secretary* — Edith Fairlamb, Reading; and *Treasurer*—William Whiteley, Reading.

Chicago Area

"High School Business Education Clubs" was the topic for discussion at a recent meeting of the Chicago Area Business Educators' Association held in the English Room of Marshall Field and Company. The President, Russell N. Candler, presided at the luncheon meeting.

The following program was presented:
Introduction —Robert T. Stickler
The Emerson Commercial Club

—Bernice Beeler
The Niles 100% Club —Ada Immel
Proviso Future Distributors

—William Krueger
Horace Mann (Gary) FBLA —Dolores Ogrin
Chicago Area Business Students Association —Joyce Christiansen
FBLA in Indiana —Tressa Sharpe
Nationwide Activities of FBLA —Robert T. Stickler

What an FBLA Sponsor Should Know —Margaret Perrueca and Coletta Hunt
FBLA Roundtable Audience

and interesting points for teaching vocational subjects. A movie was shown on the care of office machines, illustrating how visual aids can be used to advantage in the classroom.

Approximately fifty teachers attended these sectional meetings in each district. All were enthusiastic over the exchange of ideas which resulted from the discussions.

FBLA Forum



Survey of Graduates Proves Interesting

A survey of the class of 1939, conducted by the 41 members of FBLA Chapter No. 214 and their sponsor, Miss Julia Lockwood, uncovered data which is valuable to the guidance department at the High School in Ridgewood, New Jersey.

Beginning work on the project in February, the members formulated and typed questionnaires, checked the list of 1939 graduates, addressed the envelopes mailed to graduates. To date, out of a total class of 319, there have been 108 returns.

Of the 108 who answered, 93 are married. The 93 couples have a total of 95 children. There were 49 graduates who completed a four-year college course, 21 who completed a two-year college course, and 35 who attended business or secretarial schools. In considering the data on the class of 1939 it should be remembered that the boys and girls entered college or started work the fall of the year that war broke out in Europe.

Of the professions, engineering leads the field with 8 men. The greatest number are, however, in business with a wide assortment of jobs mentioned—salesmen, insurance underwriters, assistants to vice-presidents, secretaries, and managers. Comparatively few of the girls are working except at the profession of housewife and mother.

Very few had made any decision as to careers while in high school, and a number had not even made the decision in college. Forty-one boys and 11 girls entered the armed forces.

Of all those who are working or had worked, 90 declared that their present positions were satisfactory; five said they were unsatisfactory. Some said they were not looking at the present time for new jobs, but they might be in a year or two.

Geographically the class is fairly widely scattered with California, Arizona, Ohio, Illinois, Texas, New York, the New England States, and many towns in New Jersey represented.

Having gone so far, the club would be happy if it could finish the job by securing replies from every living member of the Class of 1939. All the information received will be turned over to the guidance department of the Ridgewood High School for use in helping future students find the right niche when they come to the place they must decide on a career.



Top—The Commercial Club of West Waterloo High School (Iowa) was granted a charter for transfer to FBLA. Many activities were carried on by the chapter in its first year of reorganization.

Bottom—Marshall County High School, Guntersville, Alabama, has the distinction of being the first chapter organized in the state. Members of the Chapter, advisors, and guests enjoyed a dinner meeting as one of the activities.

Painesville FBLA Chapter

Carol Colavecchio was elected president of the Painesville, Ohio, chapter of FBLA for the school year 1949-50. Other officers elected are: Margie Mack, first vice-president; Barbara Hill, second vice-president; Johanna Stropkey, secretary; Richard Hadden, treasurer; and Margaret Lehnert, reporter.

Last spring the Painesville Chapter and Mentor Chapter initiated sixteen charter members into the newly-organized Chardon High School Chapter of FBLA. Miss Alice M. Beougher, sponsor of the Painesville Chapter and the following members participated in the initiation service: William Marple, Donald Paulin, Peggy Taylor, Ginger Shadburn, and Beverly Laity, state secretary.

Decatur Members Hold Initiation Services

The members of the 1949-50 Future Business Leaders of America chapter of Decatur, Illinois, were initiated at the end of the 1948-49 school term in the home of Carol Gobert, class historian.

The program opened with a piano solo,
(Continued on next page)

Stickler Heads National Sponsors

The National FBLA Sponsors' Committee will hold its first meeting in December, 1949. Robert Stickler, Proviso Township High School, Maywood, Illinois, is chairman. Other members of the committee are: Mrs. Zeb Vance, Mercer University, Macon, Georgia; Miss Theresa Sharpe, Horace Mann High School, Gary, Indiana; Miss Mabel Scheiderer, Decatur High School, Decatur, Illinois.

Committee to Prepare Handbook

There are two aspects of the FBLA program that the Committee will work on this year: (1) Construct an FBLA MANUAL and HANDBOOK which will assist schools in the organization of local and state chapters, and serve as a guide in the functioning of local and state chapters as to their particular programs and activities. (2) Encourage and promote the organization of as many additional local chapters as possible, and to organize state chapters where none exist.

All FBLA sponsors are urged to assist the committee members by sending their recommendations to the chairman.



Robert T. Stickler, Proviso Township High School, Maywood, Illinois, national chairman of FBLA is also chairman of the Future Business Leaders of America Clubs in Illinois. Proviso Township High School was granted charter number 41. Representatives of Illinois chapters will meet in Springfield on March 3-4 to complete plans for a state chapter.

Decatur

(Continued)

"Polonaise" by Charlene Traxler, followed by a quintet singing "Sweet and Low," and "I've Been Working on the Railroad." The quintet was composed of Betty Casper, Lillian Tertel, Alice Mansolt, Betty Marchisello, and Clara Luka.

Carol Gobert spoke on the history of the FBLA and presented the club scrapbook to the new members.

As the new members formed a semi-circle around a table lighted with blue and white candles, Lillian Tertel, vice-president, gave the purposes of the organization. Gloria Green, president, read the Creed and the charter was accepted by Carolyn Stern, a new member, in behalf of the group. A social hour followed.

CHAPTERS ORGANIZED RECENTLY

Arizona—Tucson Senior High School, Tucson.

Florida—Miami Jackson High School, Miami.

Kansas—Shawnee Mission High School, Merriam; and High School, St. Mary's.

Kentucky—High School, Sedalia.

Louisiana—High School, Angie; Central High School, Baton Rouge; High School, Boyce; High School, Independence; LaGrange High School, Lake Charles; Elm Grove High School, McDade; High School, Pleasant Hill; High School, Scott; High School, Vinton; High School, Westwego; and High School, Wisner.

Maryland—Robert Poole Junior High School, Baltimore.

New Mexico—New Mexico Highlands University, Las Vegas.

Ohio—Norton High School, Barberton.

South Dakota—Washington High School, Sioux Falls.

Tennessee—Woodbury Central High School, Woodbury.

Virginia—Henry Clay High School, Ashland.

Hawaii—High School, Kappa, Kauai.

Applications for chapter charters are pending for fourteen schools as this issue goes to press.

Anaheim Union High School

Anaheim Union High School (California) FBLA members began the 1949-50 school year with the initiation of new members and installation of officers. The officers of the organization who were installed at the meeting are: Pat Berry, president; Maxine Schantzen, vice-president; Joan Allen, secretary; Mary Ellen Marolf, treasurer; LeVonne Heitshusen, historian. June Hokanson was the installing officer.

Prizes for the best placards were awarded to Dixie Lee Hopkins, Ramona Synder, Carolyn Haney, Harlene Fox, and Margaret Gardner. During the daytime, the initiates wore placards of their own design, featuring their particular field of endeavor.

New members participating on the program were Joyee Martinez, Theresa Giardino, Onda Foster, Joyee Enloe, Ramona Snyder, Marlene Fox, Janice Lightfoot, and Mary Whitney.

Pattie Richards was named Red Cross representative and Dorothy Meja was elected as a candidate for homecoming queen.

Miss Kathleen McFaul and Mr. Phillip Engebretson of the high school business department are sponsors of the FBLA Chapter No. 140 which has a membership of forty. An outstanding activity of the organization last year was the raising of \$20 for CARE packages.

Torrance High School

One of the recent chapters of FBLA to be installed in California is the chapter at Torrance High School. Miss Frances Lawrence and Mr. Victor Kilburn, sponsors, organized the group last May. The community sponsor is the Torrance Chamber of Commerce.

Officers of the Torrance Chapter for the current school year are: Nadine Stitzel, president; Joan Wyman, vice-president; Agnes Morris, secretary; Faye Kaltwasser, treasurer; and Irene Moreno,

reporter. Twenty-six persons hold charter membership in this club.

The Business and Professional Women of Torrance have taken a great interest in the organization and have extended invitations to the members of the club to visit their offices. This will give each member an opportunity to see at least twenty-five different offices in operation. The calendar of activities indicates that the club is sponsoring many other interesting events—field trips, speakers, assembly programs, and parties.

Bartlett High School

The Bartlett High School Chapter, Webster, Massachusetts, organized January 28, 1949, has a membership of fifty at the present time and applications pending for several new members. Officers of the organization are: Constance Brisebois, president; Arline Piniarski, first vice-president; Rita Gourdeau, second vice-president; Mary Szynal, secretary; Esther Piechota, treasurer; and Regina Sielawa, reporter. Miss Yvonne D. Terrien is sponsor of the chapter.

This year, the club plans to continue the services of typewriting, duplicating, filing, and clerking for members of the faculty, and for community organizations, such as the Lions Club, U. S. Employment Office, Club Gagnon Auxiliary, and the American Legion. Last year, FBLA members served as salesgirls, checkers, and bookkeepers for tag day sales, bangle sales, and other community projects.

The club sponsored a food sale as a measure of increasing the finances of the organization. The chapter had as guest speaker Mr. Dorsey, who gave a demonstration of the newest IBM typewriter.

???

Do you wear your FBLA emblem pin proudly? Has your chapter installed at least one new chapter in another school?

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FACTS CONCERNING UBEA AFFILIATION PLAN

What Is UBEA? UBEA, a Department of the National Education Association of the United States, is composed of individual members, divisions, and affiliated associations.

What Is The Purpose Of UBEA? UBEA was organized to promote better business education on national, state, and local levels through a unified association of business teachers.

What Is The Historical Background Of UBEA? UBEA was formed through a merger of the National Council for Business Education and the NEA Department of Business Education. The merger took place in Buffalo, New York, July 1, 1946. From the National Council, UBEA inherited the sponsorship of the Future Business Leaders of America and the tests program in business education - Students Typewriting Tests and the National Business Entrance Tests. The National Business Education Quarterly (in continuous publication since 1932) and the prestige of being the oldest (1892) organization of business teachers in the United States together with departmental status in the National Education Association were inherited from the NEA Department of Business Education.

What Is The Plan Of Organization? The officers of the Association are the president, vice president, executive secretary, and treasurer. These officers are elected by the National Council for Business Education (UBEA Executive Board). The National Council is composed of three members from each of the six geographical districts, the officers of the Association, and the president and one other officer of each UBEA Division - Research Foundation, Administrators', Business Teacher Education (NABTI), and U. S. Chapter of the International Society for Business Education. The officers of the Divisions are elected by professional members who are members of the respective Divisions. The eighteen district members of the National Council are elected by mail ballot in May by members of UBEA who are in good standing at the time the ballots are issued in April. The function of the National Council is to consider and act upon executive problems of the Association.

The Representative Assembly is composed of the National Council and delegates of affiliated associations. At the present time, each affiliated association with more than 50 members is entitled to two delegates and smaller associations may send one delegate to the annual Representative Assembly. The function of the Representative Assembly is to act on matters of policy concerning the Association.

Committees composed of members who are interested in working with special activities of UBEA are functioning in many states. These committees are: Membership, Research, Administration, Tests and Standards, and FBLA. The chairmen of these committees form the National Advisory Committee for the activity.

What Are The Responsibilities Of Affiliated Associations To UBEA? Affiliated associations are charged with the following responsibilities: (1) Electing or appointing official delegates to the Representative Assembly. This should be done at the time of the annual meeting. Names and addresses of delegates should be sent to the UBEA Executive Secretary following the meeting. Affiliated associations should provide for all or part of the expenses of delegates. Reimbursement for round-trip coach fare is the customary amount allotted by the majority of organizations to representatives attending official meetings. It is suggested that delegates to the UBEA Representative Assembly may also be recommended to the State Education Association, district or local association affiliated with the National Education Association for consideration by that group as a delegate to the NEA Representative Assembly which follows immediately in the same city. Such an arrangement will insure a refund of a part of the expenses of transportation to the meeting city.

(2) Affiliated associations should provide the UBEA Executive Secretary with reports of programs and dates of meetings, projects of the association, and names and addresses of the newly elected officers and delegates.

(3) Affiliated associations at the annual meeting or in executive board sessions should prepare recommendations with regard to policy and program of UBEA and submit these recommendations to the National Council. The recommendations should be sent to the UBEA Executive Secretary 60 days before the annual meeting of the Representative Assembly.

(4) Affiliated associations should provide personnel for joint committees to promote state, regional, and national membership, tests, research, Future Business Leaders of America, and other activities essential to a unified program for better business education.

What Are Some Of UHEA's Responsibilities To Affiliated Associations?

Briefly, UHEA has the responsibility of maintaining Headquarters Office in Washington for the purpose of promoting and coordinating the activities of the Association. Among the duties of the staff are: (1) To disseminate information and assist affiliated associations in matters of state and national interest. (2) To arrange for the annual meeting of the Representative Assembly and assume overhead costs of assembly. (3) To carry on a program of public relations and serve as a clearing house for bulletins and announcements of affiliated associations. (4) To assist in locating speakers for affiliated associations.

UHEA provides a section in the official publication, UHEA Forum, for the exclusive use of affiliated and cooperating associations. Affiliated associations are urged to make use of this section with short, but frequent notes of interest.

Most important of all, UHEA provides for affiliated associations to have a voice in determining the policy and program which is to be administered by the UHEA National Council for Business Education. See UHEA Forum, November 1947, pp.20-21, for "What Are Some of the Advantages of Affiliation?"

How Much Does It Cost To Affiliate?

Affiliated associations are not required to pay initial or sustaining fees to UHEA. UHEA assumes no financial obligation to the affiliated association and expects none in return for its services. Individual membership in the Association is \$3 which barely covers the printing cost of UHEA Forum and accompanying services for individual members of the Association. Office space, essential equipment, and the salary of the Executive Secretary are paid from a grant by the National Education Association.

Must An Association Affiliate Each Year?

No. An association votes affiliation only one time. Should the association see fit to disaffiliate, official action must be taken by the association and presented to the UHEA National Council for Business Education. District Business Education Sections which are divisions of the State Association are automatically affiliated through the State Association. However, if the State Business Education Association is not affiliated with UHEA and the District Education Association is affiliated with NEA, the Business Section is privileged to vote UHEA affiliation.

What Is The Difference Between Affiliated Associations And Cooperating Association? Divisions?

An affiliated association maintains its autonomy, publication program, and collects its dues. It is entitled to delegates to the UHEA Representative Assembly. A cooperating association is any association, fraternity, or agency with which UHEA may establish a coordinating committee, appoint a liaison officer, hold joint conferences, or carry on joint projects. Among the cooperating groups are: National Office Management Association; U. S. Office of Education; National Association of Secondary-School Principals; American Association of School Administrators; Association for Supervision and Curriculum Development; American Association of Colleges for Teacher Education; and the other departments, divisions, and commissions of NEA. Cooperating groups do not have representation at the Representative Assembly. A division is a section of UHEA which participates in special services of Headquarters Office and which pays its appropriate share of maintaining the office. A division has representation on both the UHEA National Council for Business Education and Representative Assembly.

Do Other Associations Have Similar Plans?

Yes. The American Association for Health, Physical Education and Recreation, a Department of the National Education Association, has made considerable progress within the past five years through its affiliation plan. Unified dues, regional conferences, stronger state associations, and a membership of more than 20,000 teachers are among the accomplishments of its Representative Assembly. The National Science Teachers Association, National Council for Social Studies, and other NEA Departments which maintain national headquarters offices are moving forward at full speed in promoting their objectives which include local, state, and regional affiliated associations.

Why The Unification Program?

UHEA's unification program is designed to appeal to business teachers everywhere. It is flexible enough to provide for every need. It gives the fullest freedom to every regional, state and local association and at the same time unites all in the greatest forward movement ever undertaken in business education. The program proposes that we shall make ourselves strong as a specialized department of the teaching profession and that we shall use our united strength to go down the line for the things we know are necessary to the success of our objectives in a society that desperately needs better education for business and for economic living.

The NATIONAL BUSINESS EDUCATION QUARTERLY

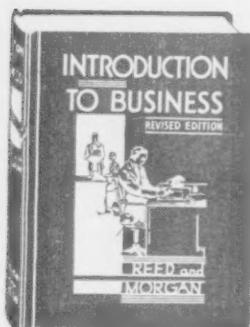
WINTER
1949

THE BUSINESS EDUCATION PROGRAM IN THE SECONDARY SCHOOL

This publication describes the characteristics of a good business education program in the secondary schools in terms of housing, equipment and teaching aids; teachers; supervision; selection, guidance, placement, and follow-up; extraclass activities; co-ordinated work experience; adult evening classes; research; and valuation of the effectiveness of the teaching in shorthand, typewriting, bookkeeping, basic business, distributive occupations, and clerical practice. It also discusses what business education can contribute to general education, vocational competency, and community relationship and how teacher training institutions, the U. S. Office of Education, and state departments of education can co-operate and assist in the development of all phases of business education.—*The Bulletin of the National Association of Secondary-School Principals.*

ADMINISTRATORS' ISSUE

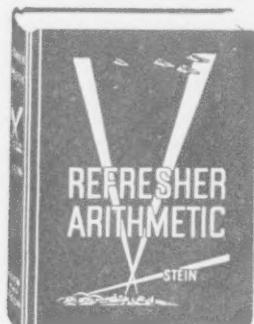
A service for UBEA professional members—December 1949



BETTER BUSINESS

WILL COME WITH BETTER EDUCATION FOR BUSINESS

Training for business should be an important part of every child's education since business is such an important part of community life. These successful textbooks are doing their part in providing good business training in our schools.



Introduction to Business

by Reed and Morgan New Edition

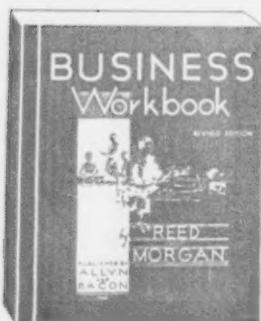
Introduction to Business furnishes a basic course designed to give every student the practical information which each individual needs to conduct his personal business affairs.

Inventions, labor-saving devices, new methods, and a general speeding up of production have made business change and expand rapidly in the last few years.

New features and improvements which are described include: new telephone services including the mobile telephone, innovations in telegraph service such as the telefax machine and facsimile communication; changes

in shipping regulations including the new bill of lading; the new drive-in teller service which many banks have installed; new personnel procedures; new taxes, both state and Federal, including Social Security; new postal regulations.

There is a complete Teachers' Manual free to users.

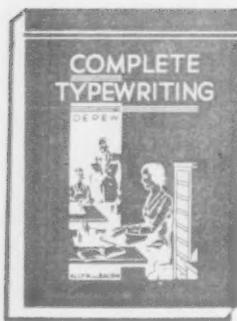


Business Workbook

by Reed and Morgan

Business Workbook is divided into nine units with the titles, Communication, Savings, Finance, Transportation, Organization, Ordering, Selling and Shipping, Paying, and Responsibility.

There are 80 exercises for solution by the pupils, designed to inculcate skill in the use of business forms.

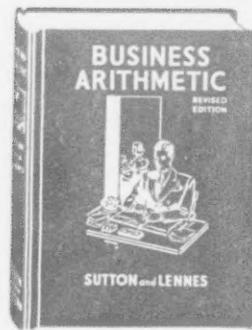


Complete Typewriting

New Edition
by Ollie Depew

Complete Typewriting contains abundant exercises to develop ability in spelling, punctuation, and letter composition. A competent typist should not only write rapidly and accurately, but should have the ability to compose letters in good taste and in correct English.

Allyn and Bacon



Business Arithmetic

by Sutton and Lennes

There is much new, fresh material on trade acceptances, stocks, exchange, income tax, automobile insurance, and installment buying. All examples of solutions are taken from the approved daily practice of modern business. Census figures and other statistical material have been brought down to date.

There is a Teachers' Manual as well as an Answer Book.

Law of Business

by Samuel P. Weaver New Edition

The purpose of this course is to acquaint the student with the laws which govern business relations; to teach him to reason legally, to appreciate the importance of contract, and to avoid litigation; and to offer him a general training in the essential principles of the laws that will aid him in successfully filling a position.

